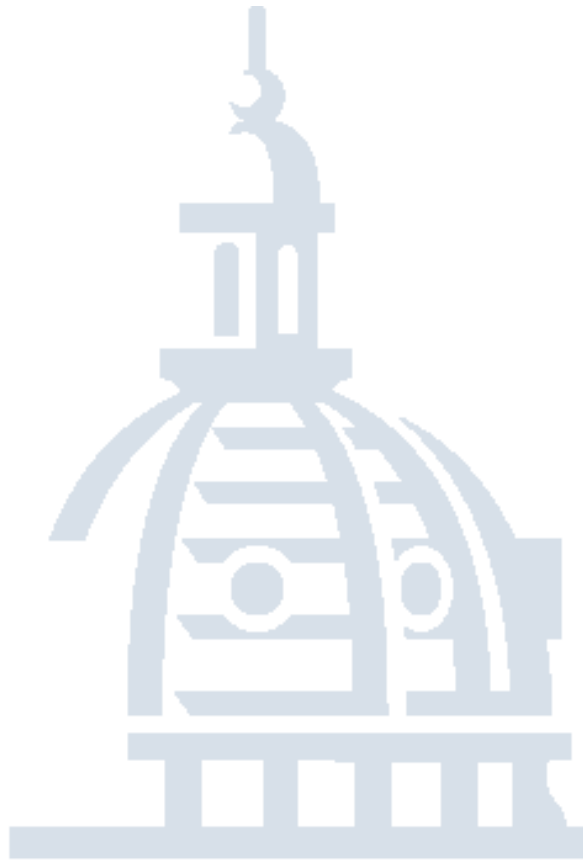

**PRELIMINARY SUMMARY
GOVERNOR'S FY 2018 AND FY 2019
BUDGET RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 9, 2018



(Blank Page)

The Fiscal Services Division obtained information from the I/3 Budget System and from the Department of Management (DOM) to compile this document. This document reflects information received on January 7, 2018.

This preliminary document is intended to be a brief summary of the Governor's FY 2018 and FY 2019 budget. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the Legislative Services Agency (LSA) on Thursday, January 11, 2018.

This document includes the following:

- Budget Overview
- **Appendix A** – Acronyms
- **Appendix B** – Appropriations Tracking
 - General Fund Tracking
 - Other Funds Tracking
- **Appendix C** – Other Funds Balance Sheets
 - Environment First Fund (EFF)
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

Holly M. Lyons, Fiscal Services Division Director

holly.lyons@legis.iowa.gov

Phone: 515.281.5279

or

Jennifer Acton, Division Editor/Supervisor

jennifer.acton@legis.iowa.gov

Phone: 515.669.9007

or

Dave Reynolds, Appropriations Tracking Coordinator

dave.reynolds@legis.iowa.gov

Phone: 515.281.6934

(Blank Page)

Summary of the Governor's General Fund Budget Recommendations for FY 2018 and FY 2019

The Governor's General Fund budget results in surpluses totaling \$3.6 million for FY 2018 and \$192.4 million FY 2019. The Governor is recommending adjustments to FY 2018 appropriations to eliminate a projected budget shortfall of approximately \$35.0 million. The Governor's budget also includes additional revenue due to Iowa's federal deductibility law and the enactment of the Federal Tax Cuts and Jobs Act on December 22, 2017.

The Governor's budget is also based on the December 11, 2017, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2018 and established the official estimate for FY 2019. The Governor's FY 2018 and FY 2019 budget recommendations are summarized below.

FY 2018 Budget Recommendations

The Governor's revised FY 2018 General Fund budget includes total resources of \$7.249 billion. This includes the December REC estimate of \$7.238 billion and a revenue adjustment totaling \$11.2 million. The estimated \$11.2 million increase is due to anticipated additional State income tax revenue as a result of federal tax law changes.

The Governor is recommending supplemental appropriations for FY 2018 totaling \$2.5 million that includes \$2.0 million for the Indigent Defense Program in the State Public Defender's Office, and approximately \$500,000 to cover a projected shortfall in utility costs for the Capitol Complex.

The Governor is also recommending reductions totaling \$29.6 million from various FY 2018 General Fund appropriations. The two most significant reductions include \$10.0 million from Medicaid and \$5.1 million from the Regents institutions. **Table 3** summarizes the deappropriations and supplemental appropriations by department.

FY 2019 Budget Recommendations

The Governor's FY 2019 budget includes total General Fund resources of \$7.634 billion. This includes the December 2017 REC estimate of \$7.527 billion and a net revenue adjustment of \$106.9 million. The Expenditure Limitation calculation under the Governor's proposed budget totals \$7.558 billion. The Governor is recommending General Fund appropriations of \$7.447 billion, which are \$111.0 million below the Expenditure Limitation. The Governor's FY 2019 budget results in an estimated surplus of \$192.4 million.

The Governor's FY 2019 General Fund appropriation budget of \$7.447 billion represents an increase of \$196.0 million (2.7%) compared to the Governor's revised FY 2018 recommendations. Of the total increase, \$54.0 million is associated with the Governor's recommended increase for State School Aid. The increase funds the Supplemental State Aid growth rate at 1.5%. Other significant increases recommended for FY 2019 include \$65.1 million for Medicaid and \$35.6 million for an appropriation to the Cash Reserve Fund. Funding of \$111.1 million was previously appropriated to the Cash Reserve Fund during the 2017 Legislative Session for FY 2019 in [SF 516](#) (FY 2018 Standing Appropriations Act),

which was an increase of \$91.1 million compared to the \$20.0 million appropriation for FY 2018. The Governor's recommendation reduces the \$111.1 million to \$55.5 million for FY 2019.

Table 1
Projected Condition of the General Fund Budget
(Dollars in Millions)

	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Resources			
Receipts	\$ 7,095.9	\$ 7,237.5	\$ 7,527.0
Cash Reserve Transfer	131.1	0.0	0.0
Economic Emergency Fund Transfer	13.0	0.0	0.0
Net General Fund Receipts	<u>7,240.0</u>	<u>7,237.5</u>	<u>7,527.0</u>
Revenue Adjustments	0.0	11.2	106.9
Surplus Carryforward	18.2	0.0	0.0
Total Available Resources	<u>\$ 7,258.2</u>	<u>\$ 7,248.7</u>	<u>\$ 7,633.9</u>
Expenditure Limitation			\$ 7,557.5
Estimated Appropriations and Expenditures:			
Enacted/Estimated Appropriations	\$ 7,351.7	\$ 7,264.6	\$ 7,446.5
Transfer to Economic Emergency Fund	0.0	13.0	0.0
Net Supplemental/Deappropriations	<u>- 88.2</u>	<u>- 27.1</u>	<u>0.0</u>
Total Appropriations	<u>\$ 7,263.5</u>	<u>\$ 7,250.5</u>	<u>\$ 7,446.5</u>
Reversions	<u>- 5.3</u>	<u>- 5.4</u>	<u>- 5.0</u>
Net Appropriations (less Reversions)	<u>\$ 7,258.2</u>	<u>\$ 7,245.1</u>	<u>\$ 7,441.5</u>
Ending Balance - Surplus	<u>\$ 0.0</u>	<u>\$ 3.6</u>	<u>\$ 192.4</u>

Note: Numbers may not equal totals due to rounding.

Governor's Revenue Adjustments

The Governor's budget includes General Fund revenue adjustments that are projected to impact revenues in FY 2018 and FY 2019 (**Table 2**).

Federal Tax Cuts and Jobs Act. The Governor's budget recommendation includes revenue increases of \$11.2 million for FY 2018 and \$110.8 million for FY 2019 to incorporate estimates of the impact of recent federal individual income tax legislation on Iowa General Fund revenue. The federal legislation ([Public Law No. 115-97](#)), enacted December 22, 2017, has several provisions with implications for Iowa revenue. The Department of Revenue has completed a preliminary estimate of the impact of two provisions.

First, Iowa law allows taxpayers to deduct federal income taxes paid from their income when computing Iowa taxable income (full deductibility for individual taxpayers, 50.0% deductibility for corporate taxpayers). This means that when the federal government makes any significant change to their tax policies, there is likely an automatic impact on Iowa net General Fund revenue. If federal action raises federal income taxes, there is a negative impact on Iowa revenue. The December legislation is expected to result in lower federal income tax revenue. Therefore, Iowa revenue should increase as a result of the federal legislation.

Second, the federal legislation increased the value of the federal standard income tax deduction and limited the amount of state and local income, property, and sales tax that can be included each year as an itemized federal deduction. This action caused some Iowa property taxpayers to pay the second half of their FY 2018 property tax bill (due in March 2018) before the end of calendar year 2017. As a consequence, those taxpayers will have higher property tax deductions for tax year 2017 than would otherwise be the case. As a further consequence, the itemized State income tax deductions of those taxpayers will be lower by the same amount for tax year 2018.

The revenue adjustments in the Governor's budget represent the combined estimated impact of those two provisions.

Water Quality. The Governor is recommending a General Fund revenue decrease of \$3.9 million in FY 2019 to create a dedicated funding source for a water quality initiative. This appears to be in line with recent proposals to exempt the sale of water by utilities from State sales tax and creating a Water Service Excise tax on metered water that will be deposited in the General Fund and incrementally transferred to another fund in subsequent fiscal years. Specific details are limited at this time, but recently considered versions of water quality programs by the General Assembly use the funding to modernize Iowa agriculture infrastructure and promote collaborative efforts between urban and rural communities.

	Gov Rec FY 2018	Gov Rec FY 2019
Federal Tax Cuts & Jobs Act	\$ 11.2	\$ 110.8
Water Quality	0.0	- 3.9
Total Revenue Adjustments	<u>\$ 11.2</u>	<u>\$ 106.9</u>

Governor's FY 2018 Appropriation Adjustments

The Governor is recommending net adjustments to FY 2018 appropriations totaling \$27.1 million. The adjustments include deappropriations of \$29.6 million and supplemental appropriations of \$2.5 million. The majority of the deappropriations recommended by the Governor to State agencies represent a reduction of approximately 0.8% to 1.0%. The Governor's FY 2018 adjustments are listed by department on **Table 3**. Many of the details regarding the reductions to individual line-item appropriations are not yet available.

Table 3
General Fund Appropriation Adjustments
Governor Recommendations

	Estimated FY 2018	Governor Adjustment FY 2018	Governor Revised FY 2018	Percent Change
<u>Deappropriations</u>				
Dept. of Human Services - Medical Assistance	\$ 1,284,405,740	\$ - 10,000,000	\$ 1,274,405,740	-0.8%
Department of Human Services	407,167,282	-3,316,042	403,851,240	-0.8%
Board of Regents	565,373,145	-5,133,070	560,240,075	-0.9%
Department of Corrections	377,767,478	-3,405,688	374,361,790	-0.9%
Community Colleges	201,190,889	-1,813,797	199,377,092	-0.9%
Judicial Branch	175,686,612	-1,611,815	174,074,797	-0.9%
Department of Public Safety	95,057,087	-852,645	94,204,442	-0.9%
Department of Education	67,557,111	-584,830	66,972,281	-0.9%
Department of Public Health	51,377,430	-462,871	50,914,559	-0.9%
Legislative Branch	31,870,000	-287,318	31,582,682	-0.9%
State Public Defender	26,182,243	-236,041	25,946,202	-0.9%
Department of Agriculture & Land Stewardship	21,159,772	-188,688	20,971,084	-0.9%
Governor's Office	2,166,912	-20,888	2,146,024	-1.0%
Governor's Office - Transition Expenses	150,000	-150,000	0	-100.0%
Department of Revenue	15,692,753	-142,757	15,549,996	-0.9%
Iowa Workforce Development	15,641,557	-141,013	15,500,544	-0.9%
Department of Economic Development	15,043,201	-132,013	14,911,188	-0.9%
Attorney General	13,993,616	-126,157	13,867,459	-0.9%
Department of Natural Resources	13,684,811	-123,373	13,561,438	-0.9%
Department on Aging	12,202,757	-110,012	12,092,745	-0.9%
Department of Inspections and Appeals	11,355,590	-102,374	11,253,216	-0.9%
Iowa Public Television	7,589,415	-68,421	7,520,994	-0.9%
Iowa Veterans Home	7,228,140	-65,164	7,162,976	-0.9%
Department of Administrative Services	3,629,496	-62,560	3,566,936	-1.7%
Department of Public Defense	6,223,324	-59,193	6,164,131	-1.0%
Vocational Rehabilitation	5,625,675	-54,472	5,571,203	-1.0%
Department of Cultural Affairs	5,756,055	-51,893	5,704,162	-0.9%
Department of Veterans Affairs	4,090,482	-36,877	4,053,605	-0.9%
Secretary of State	3,496,810	-31,525	3,465,285	-0.9%
Department of Management	2,510,018	-22,629	2,487,389	-0.9%
Department of Human Rights	1,166,817	-21,228	1,145,589	-1.8%
Department for the Blind	2,187,342	-19,720	2,167,622	-0.9%
Department of Homeland Security	2,121,927	-19,130	2,102,797	-0.9%
Department of Commerce	1,379,087	-12,433	1,366,654	-0.9%
Iowa Civil Rights Commission	1,157,062	-10,431	1,146,631	-0.9%
Treasurer of State	1,026,698	-9,256	1,017,442	-0.9%
Law Enforcement Academy	954,756	-8,607	946,149	-0.9%
Auditor of State	894,255	-8,062	886,193	-0.9%
College Student Aid Commission	429,279	-94,172	335,107	-21.9%
Governor's Office of Drug Control Policy	228,305	-2,058	226,247	-0.9%
Executive Council	86,174	-777	85,397	-0.9%
Subtotal Deappropriations	<u>\$ 3,462,507,103</u>	<u>\$ - 29,600,000</u>	<u>\$ 3,432,907,103</u>	-0.9%
<u>Supplemental Appropriations</u>				
State Public Defender	\$ 33,444,448	\$ 2,000,000	\$ 35,444,448	6.0%
Dept. of Administrative Services - Utilities	2,447,360	451,871	2,899,231	18.5%
Subtotal Supplemental Appropriations	<u>\$ 35,891,808</u>	<u>\$ 2,451,871</u>	<u>\$ 38,343,679</u>	6.8%
<u>Other</u>				
State Foundation School Aid	\$ 3,179,629,446	\$ 0	3,179,629,446	0.0%
Other General Fund Appropriations	599,592,086	0	599,592,086	0.0%
Subtotal Other Appropriations	<u>\$ 3,779,221,532</u>	<u>\$ 0</u>	<u>\$ 3,779,221,532</u>	0.0%
Total Appropriation Adjustments	<u>\$ 7,277,620,443</u>	<u>\$ - 27,148,129</u>	<u>\$ 7,250,472,314</u>	-0.4%

Governor's Recommendations

Cash Reserve Fund and Economic Emergency Fund

The State reserve funds are comprised of the Cash Reserve Fund and the Economic Emergency Fund. The two funds receive moneys from the General Fund surplus. The reserve funds are available to the State to be used for emergency purposes. The reserve funds may also be used for cash flow purposes for State expenditures, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds on a short-term basis for cash flow purposes.

The reserve funds are established in Iowa Code sections [8.55](#) and [8.56](#). These Iowa Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State's adjusted revenue estimate in a given fiscal year.

The Governor's FY 2018 budget recommendation includes a combined reserve fund balance of \$624.1 million, which is \$113.0 million below the 10.0% statutory maximum of \$737.1 million (**Chart 1**). For FY 2019, the combined reserve fund balance of the Governor's budget is estimated to be at \$677.2 million. This is \$86.1 million below the 10.0% statutory maximum of \$763.3 million (**Tables 4 and 5**).

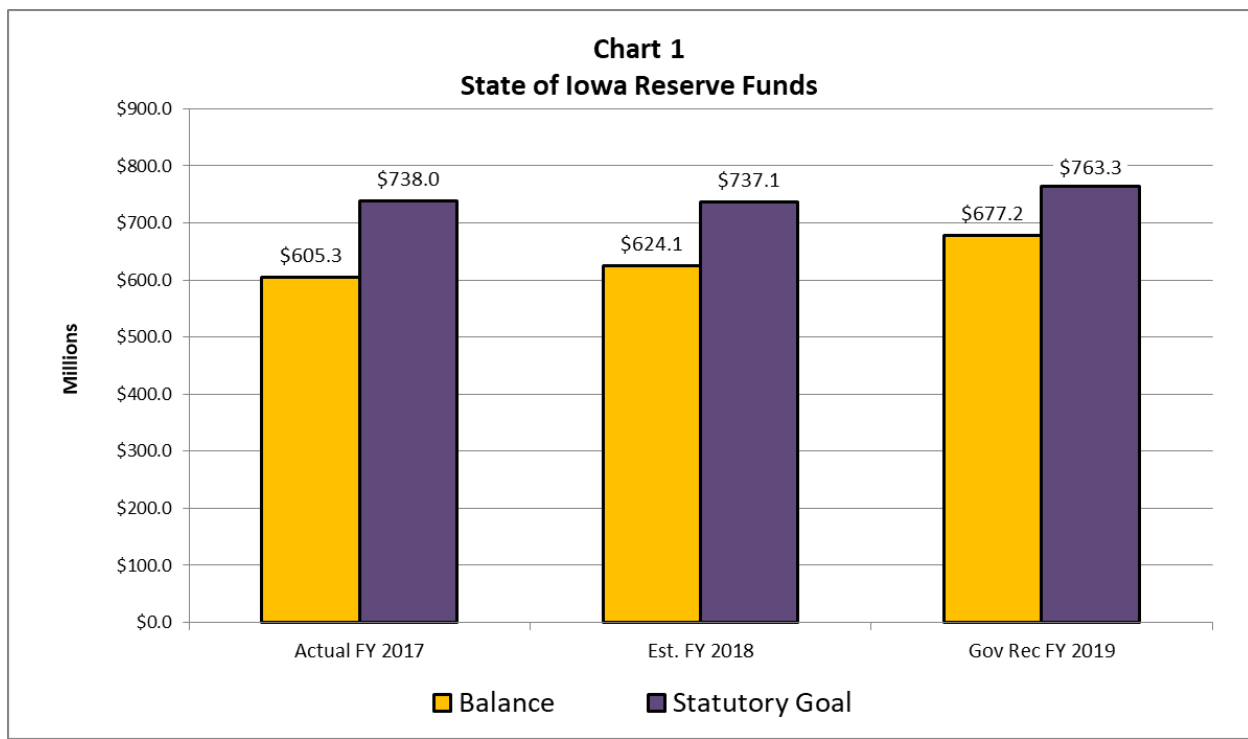


Table 4
State of Iowa Reserve Funds

(Dollars in Millions)

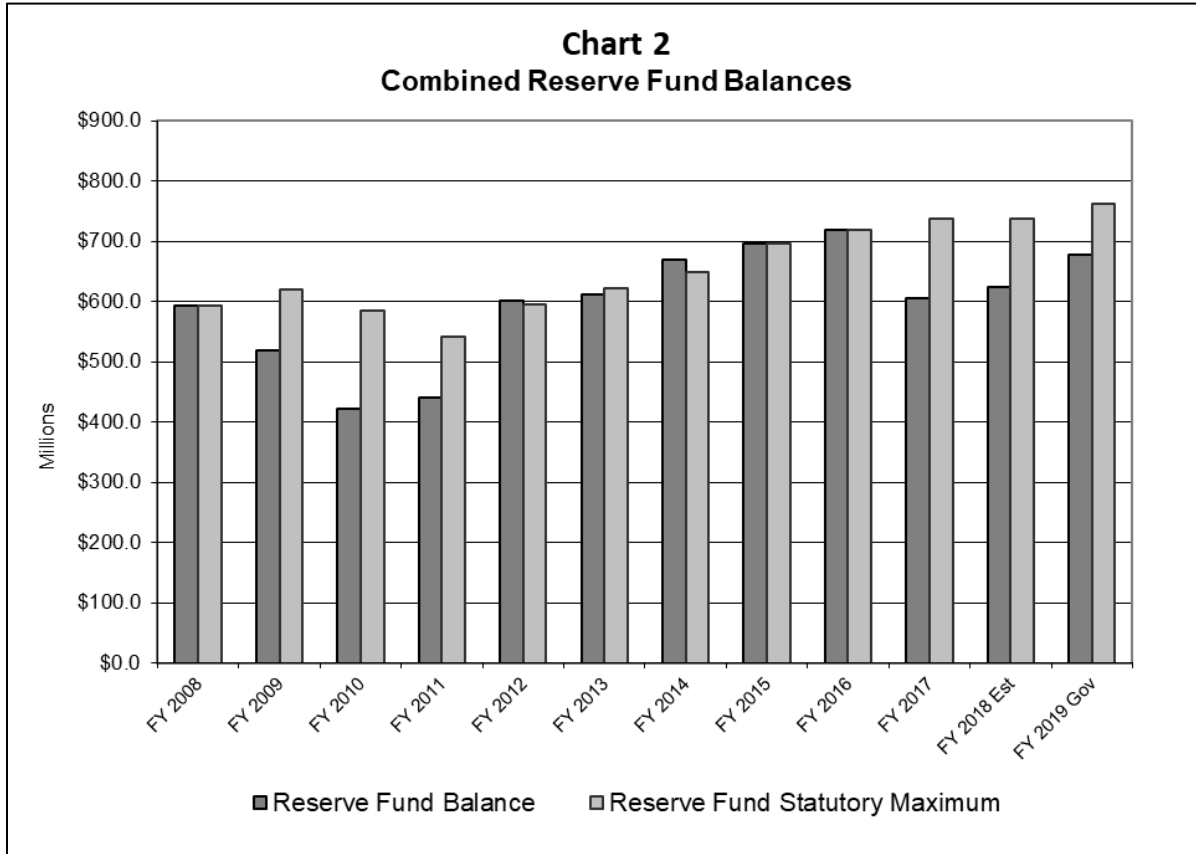
	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Cash Reserve Fund			
Funds Available			
Balance Brought Forward	\$ 539.2	\$ 422.4	\$ 442.4
Gen. Fund Transfer from Surplus	44.1	0.0	3.6
General Fund Appropriation	0.0	20.0	55.5
Total Funds Available	<u>\$ 583.3</u>	<u>\$ 442.4</u>	<u>\$ 501.5</u>
General Fund Transfer	-131.1	0.0	0.0
Transfer to Econ. Emergency Fund	-29.8	0.0	0.0
Balance Carried Forward	<u>\$ 422.4</u>	<u>\$ 442.4</u>	<u>\$ 501.5</u>
Maximum 7.5%	\$ 553.5	\$ 552.8	\$ 572.5
Economic Emergency Fund			
Funds Available			
Balance Brought Forward	\$ 189.9	\$ 182.9	\$ 181.7
Excess from Cash Reserve Fund	29.8	0.0	0.0
Total Funds Available	<u>\$ 219.7</u>	<u>\$ 182.9</u>	<u>\$ 181.7</u>
Appropriations & Transfers			
Transfer to General Fund	\$ -18.2	\$ 0.0	\$ 0.0
Transfer to Taxpayers Trust Fund	0.0	0.0	0.0
General Fund Transfers	-13.0	13.0	0.0
Executive Council - Performance of Duty	-5.6	-14.2	-6.0
Balance Carried Forward	<u>\$ 182.9</u>	<u>\$ 181.7</u>	<u>\$ 175.7</u>
Maximum 2.5%	\$ 184.5	\$ 184.3	\$ 190.8

Table 5
State of Iowa Reserve Funds
Combined Reserve Fund Balances

(Dollars in Millions)

	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Cash Reserve Fund	\$ 422.4	\$ 442.4	\$ 501.5
Economic Emergency Fund	182.9	181.7	175.7
Total	<u>\$ 605.3</u>	<u>\$ 624.1</u>	<u>\$ 677.2</u>

The maximum balances for each fund are recalculated annually and therefore will change from year to year. **Chart 2** shows the combined reserve fund balances and the statutory maximums since FY 2008.

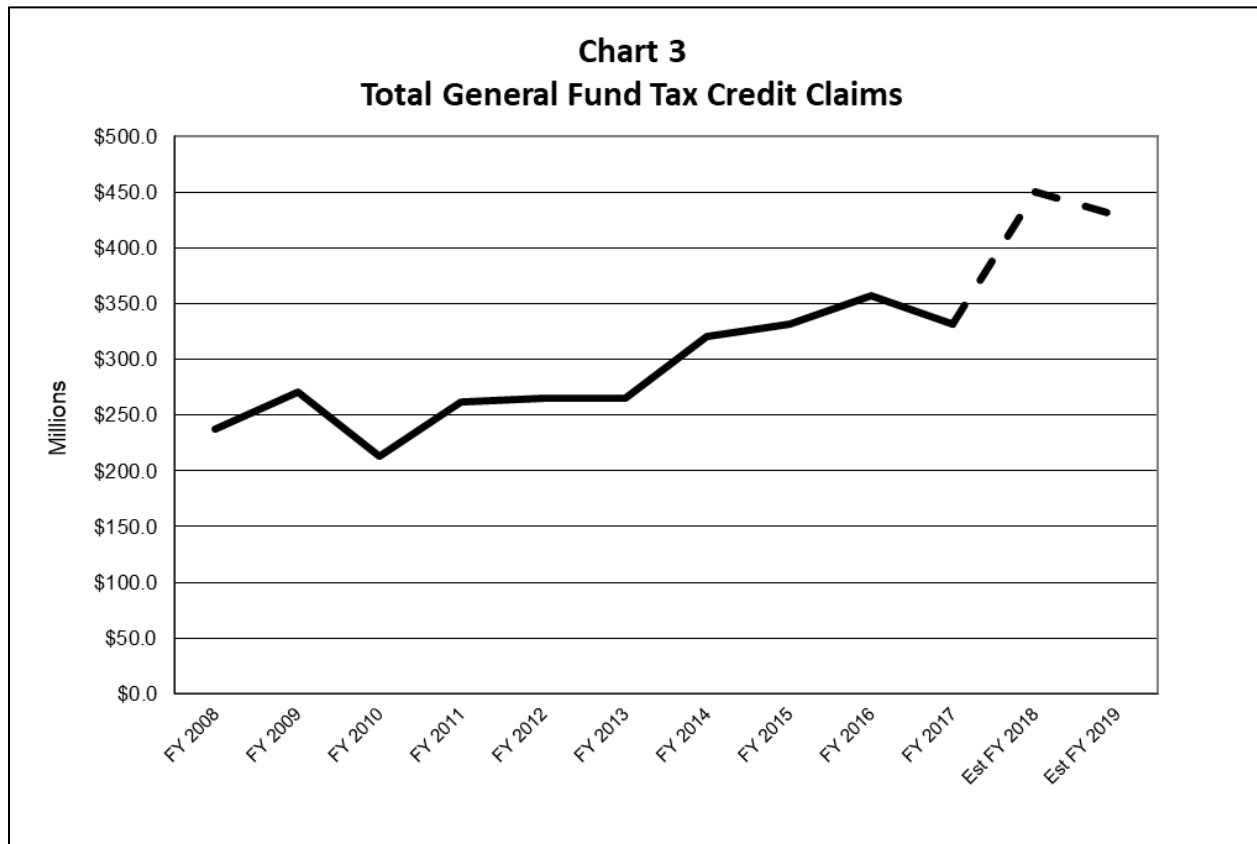


Expected State Tax Credit Claims

Another factor influencing General Fund revenues is tax credits claimed against personal and corporate income. The Governor's FY 2019 budget is based on revenue estimates established by the REC in December 2017 (**Table 6**). The estimates include claims for numerous tax credits available to tax filers. The table below shows the tax credits that are expected to be claimed against the State. In some cases, any person or business meeting the eligibility criteria can claim a credit. When there is a "cap" on the credit, there is a maximum amount that may be claimed either in one year, or over a period of years.

Table 6 State Tax Credit Expected Claims Projection (Dollars in Millions)			
Tax Credit Program	Actual FY 2017	Est FY 2018	Est FY 2019
<u>Capped Programs</u>			
Historic Preservation and Cultural and Entertain. Dist. Tax Credit	\$ 43.4	\$ 62.6	\$ 66.4
High Quality Jobs Program	19.9	47.1	43.0
Workforce Housing Tax Incentive Program	0.1	38.6	33.0
School Tuition Organization Tax Credit	10.8	11.3	11.3
Enterprise Zone Program – Housing Component	9.1	10.3	6.0
All Other Programs	34.5	32.1	31.4
Total Capped Programs	\$ 117.8	\$ 202.1	\$ 191.2
<u>Uncapped Programs</u>			
Earned Income Tax Credit	\$ 69.4	\$ 68.6	\$ 66.9
Research Activities Tax Credit	48.8	75.8	67.5
Iowa Industrial New Jobs Training Program (260E)	37.8	43.2	43.3
Biodiesel Blended Fuel Tax Credit	17.4	17.2	18.3
Tuition and Textbook Tax Credit	15.3	15.3	15.4
All Other Programs	25.5	27.4	26.6
Total Uncapped Programs	\$ 214.2	\$ 247.6	\$ 238.0
Tax Credit Program Total	\$ 332.0	\$ 449.6	\$ 429.2
Notes: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December in the Tax Credits Contingent Liabilities Report. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on the previous year. The projected claims are incorporated in the FY 2018 and FY 2019 REC revenue estimates. The numbers may not equal totals due to rounding.			

From FY 2008 to FY 2017, claimed tax credits have increased from \$237.1 million to \$332.0 million. This represents an increase of \$94.8 million and equates to an average annual increase of 3.8%. According to the Iowa Department of Revenue, tax credit claims are projected to increase to \$449.6 million (40.0%) in FY 2018, then decrease by 4.5% in FY 2019 to \$429.2 million (**Chart 3**).



Summary of the Governor's FY 2019 Appropriation Recommendations

The Governor is recommending General Fund appropriations totaling \$7.447 billion for FY 2019 (**Table 7**). This is an increase of \$196.0 million (2.7%) compared to Governor's adjusted FY 2018 appropriations. To address the funding shortfall in FY 2018, the Governor is recommending a net reduction of \$27.1 million to FY 2018 appropriations (from \$7.278 billion to \$7.251 billion).

Table 7					
General Fund Recommendations					
(Dollars in Millions)					
	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019	Gov Rec vs Est FY 2018	Percent Change
Administration and Regulation	\$ 48.7	\$ 47.5	\$ 47.5	\$ -0.1	-0.2%
Agriculture and Natural Resources	41.2	38.8	38.6	-0.2	-0.5%
Economic Development	41.4	38.4	39.9	1.4	3.6%
Education	978.5	908.5	922.0	13.5	1.5%
Health and Human Services	1,794.3	1,766.5	1,831.7	65.3	3.7%
Justice System	740.7	738.1	745.6	7.5	1.0%
Unassigned Standings	3,618.7	3,739.7	3,821.2	81.4	2.2%
Subtotal	\$ 7,263.5	\$ 7,277.6	\$ 7,446.5	\$ 168.9	2.3%
Governor's FY 2018 Net Adjustment	\$ 0.0	\$ -27.1	\$ 0.0	\$ 27.1	
Grand Total	\$ 7,263.5	\$ 7,250.5	\$ 7,446.5	\$ 196.0	2.7%

Note: Numbers may not equal totals due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.126 billion for FY 2019, an increase of \$600,000 (0.1%) compared to estimated FY 2018 (**Table 8**).

Table 8					
Other Funds Recommendations					
(Dollars in Millions)					
	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019	Gov Rec vs Est FY 2018	Percent Change
Administration and Regulation	\$ 54.2	\$ 55.0	\$ 54.8	\$ -0.1	-0.2%
Agriculture and Natural Resources	90.2	90.8	90.8	0.0	0.0%
Economic Development	34.0	34.5	34.5	0.0	0.0%
Education	40.3	40.3	39.3	-1.0	-2.5%
Health and Human Services	295.2	293.8	289.1	-4.7	-1.6%
Justice System	17.8	18.0	17.9	-0.1	-0.6%
Transportation, Infrastructure, and Capitals	542.1	536.5	532.2	-4.3	-0.8%
Unassigned Standings	48.5	56.3	67.1	10.8	19.2%
Grand Total	\$ 1,122.4	\$ 1,125.2	\$ 1,125.8	\$ 0.6	0.1%

Note: Numbers may not equal totals due to rounding.

Governor's Recommendations – Taxpayers Trust Fund

The Taxpayers Trust Fund is established in Iowa Code section [8.57E](#) and became effective in FY 2013. The Trust Fund was created for the purpose of providing tax relief to Iowans. If the balance in the Taxpayers Trust Fund equals or exceeds \$30.0 million, the entire balance is transferred to the Taxpayers Trust Fund Tax Credit Fund to be used to fund a nonrefundable income tax credit for qualified individuals. The Taxpayers Trust Fund Tax Credit Fund is used to reimburse the General Fund for payment of the income tax credits authorized under Iowa Code section [422.11E](#).

The amount that the Taxpayers Trust Fund can receive in a given fiscal year is limited to \$60.0 million, or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever is less. The funds are transferred from the Economic Emergency Fund after both reserve funds have met the combined 10.0% statutory balance requirement.

The maximum amount of the nonrefundable tax credit is determined by dividing the funds available in the Taxpayers Trust Fund Tax Credit Fund by the number of qualified taxpayers of the previous tax year. Each taxpayer will be allowed the credit, up to either the tax credit maximum for that year or the amount of income tax liability, whichever is less. Over the five years that the Taxpayers Trust Fund has been in existence, the statutory criterion that allows a tax credit to be issued has only been met twice. Tax credits of \$54 and \$15 per qualified taxpayer were issued for tax years 2013 and 2014, respectively.

The ending balance in the Taxpayers Trust Fund in FY 2017 totaled \$8.3 million (**Table 9**).

Table 9 Taxpayers Trust Fund (Dollars in Millions)			
	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Funds Available			
Balance Brought Forward	\$ 8.2	\$ 8.3	\$ 8.3
Reversion	0.0	0.0	0.0
Interest	0.1	0.0	0.0
Total Funds Available	<u>\$ 8.3</u>	<u>\$ 8.3</u>	<u>\$ 8.3</u>
Expenditures			
Transfer to Taxpayers Trust Fund Tax Credit Fund	\$ 0.0	\$ 0.0	\$ 0.0
Balance Carried Forward	<u><u>\$ 8.3</u></u>	<u><u>\$ 8.3</u></u>	<u><u>\$ 8.3</u></u>

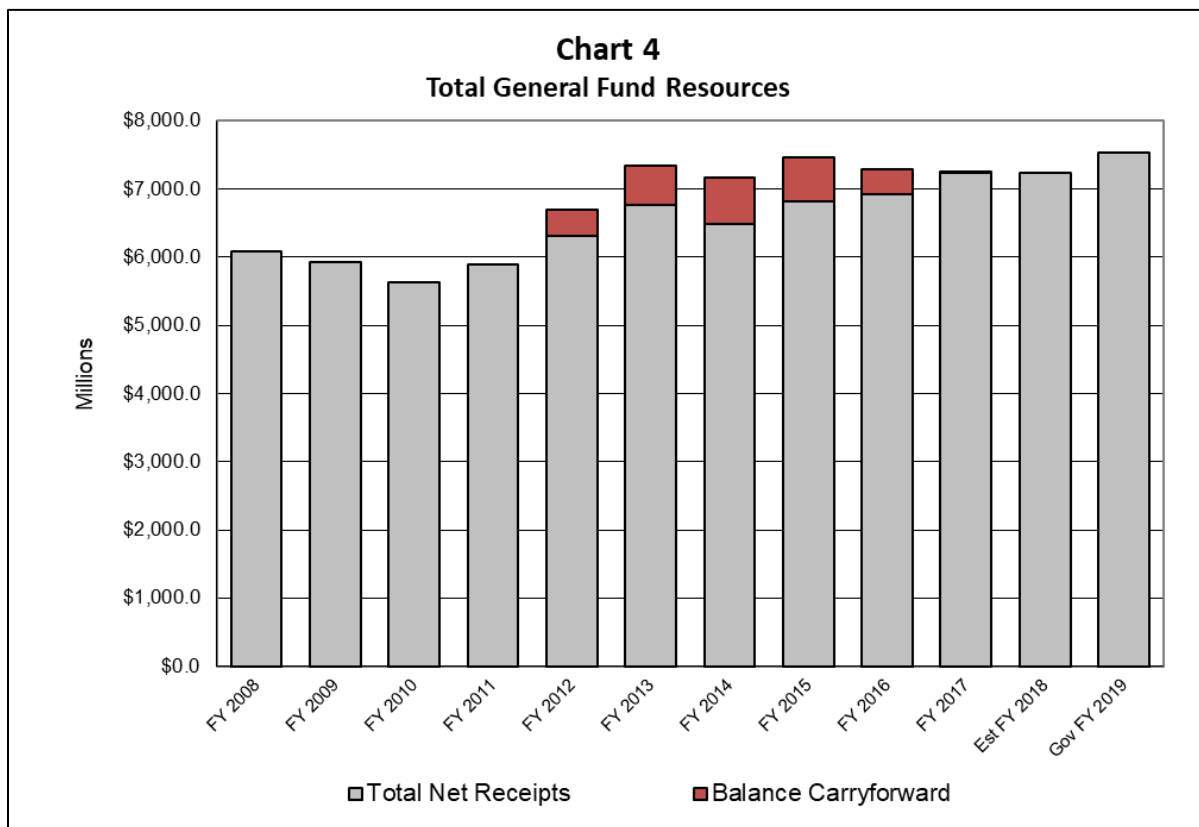
Trends – General Fund Resources

Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year's surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year's surplus to fill up the State's reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue being transferred to the General Fund.

From FY 2008 to FY 2017, net General Fund receipts increased by \$1.156 billion, equating to an average annual increase of 2.0%. However, included in the FY 2017 net General Fund receipts total of \$7.240 billion is \$144.1 million in transfers from the State's reserve funds. These transfers were necessary to fund a budget shortfall due to lower than anticipated tax revenue growth.

The REC is projecting net General Fund receipts to decrease by \$2.5 million (0.0%) in FY 2018 and increase \$289.5 million (4.0%) in FY 2019, with the majority of the projected revenue growth from personal income taxes.

For FY 2018, the available General Fund resources in the Governor's budget total \$7.249 billion. This represents a decrease of \$9.5 million (0.1%) compared to FY 2017. For FY 2019, the Governor's budget includes total resources of \$7.634 billion, which is an increase of \$385.2 million (5.3%) compared to the Governor's revised FY 2018 budget (**Chart 4**).



Trends – General Fund Appropriations

Over the 10-year period from FY 2008 to FY 2017, General Fund appropriations increased from \$5.898 billion to \$7.264 billion, an increase of \$1.366 billion. This represents an average annual increase of 2.3% over the 10 years.

The area of the General Fund budget experiencing the fastest rate of growth is Medicaid, which comprises approximately 17.9% of the total General Fund budget. From FY 2008 to FY 2017, the General Fund Medicaid appropriation increased by \$521.7 million, representing an average annual increase of 5.8% over the 10-year period. For FY 2019, the Governor is recommending an increase of \$65.1 million (5.1%) to the Medicaid Program compared to the Governor's revised FY 2018 level.

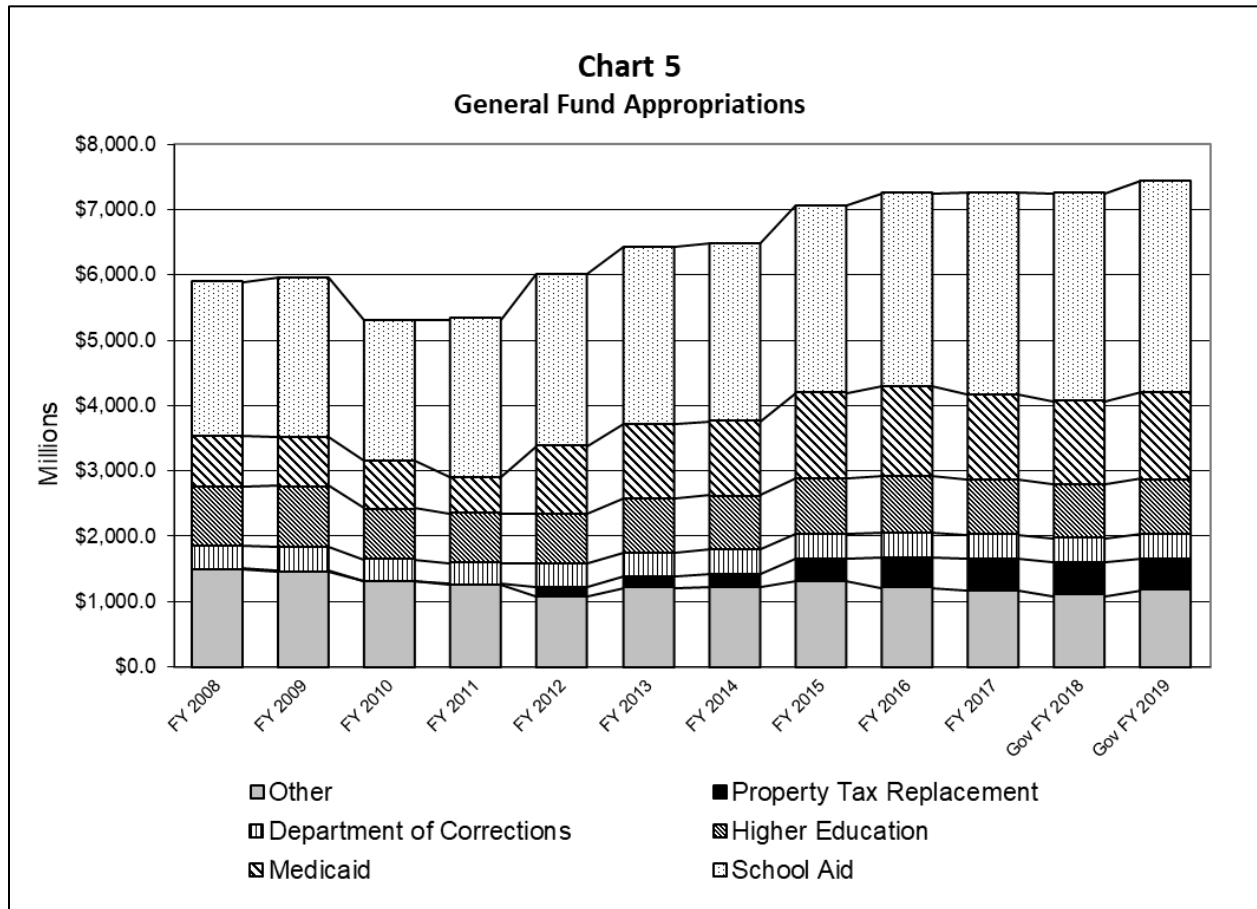
State School Aid comprises the largest portion of the General Fund budget at nearly 42.5%, and therefore it has accounted for the largest dollar increase over the last 10 years. State School Aid increased by a total of \$735.2 million from FY 2008 to FY 2017, representing an average annual increase of 3.1%. The Supplemental State Aid growth rate for FY 2018 was set at 1.11%, resulting in an estimated increase of \$90.2 million (2.9%) compared to FY 2017. Fiscal year 2018 included the final roll-in to the school aid formula of approximately \$50.0 million for the Teacher Leadership Compensation Program. For FY 2019, the Governor is recommending an increase of \$54.0 million for State School Aid, which represents a Supplemental State Aid growth rate of 1.5%, and an additional \$15.0 million reduction to Area Education Agencies (AEAs).

Three other areas that make up a substantial part of the General Fund budget include Higher Education (Board of Regents, Community Colleges, and College Student Aid), the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas comprise approximately 23.5% of annual General Fund appropriations.

Of these three budget areas, the appropriations for Property Tax Replacement have experienced the greatest amount of dollar growth over the past two years, largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phases in reductions to Iowa's commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and creates two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2015 for the commercial and industrial property tax replacement and the Business Property Tax Credit totaled \$137.7 million. These appropriations increased to \$277.1 million in FY 2017. Beginning in FY 2018, the standing appropriations cannot exceed the actual FY 2017 appropriation amount.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2008 to FY 2017 were relatively modest in comparison to changes in other budget areas. Over this 10-year period, funding for the Department of Corrections increased by \$26.0 million for an average annual increase of 0.8%, while appropriations for Higher Education decreased by \$64.7 million for an average annual decrease of 0.8%.

The Governor's recommendation for FY 2018 decreases funding for the Department of Corrections by \$4.9 million (1.3%) and Higher Education by \$20.3 million (2.4%) compared to FY 2017. For FY 2019, the Governor's budget increases funding for the Department of Corrections by \$2.1 million (0.6%) and for Higher Education by \$13.0 million (1.6%) compared to the revised FY 2018 budget (**Chart 5**).



LSA STAFF CONTACT: Dave Reynolds (515.281.6934) dave.reynolds@legis.iowa.gov
 Jennifer Acton (515.669.9077) jennifer.acton@legis.iowa.gov

COMMON ACRONYMS USED IN THE APPROPRIATIONS TABLES (TRACKING)

ABLE	Achieving a Better Life Experience	ECI	Early Childhood Iowa
ACE	Accelerated Career Education	EEF	Economic Emergency Fund
ACRF	Address Confidentiality Revolving Fund	EFF	Environment First Fund
ADA	Americans with Disabilities Act	EMS	Emergency Management Services
AEA	Area Education Agency	ESEA	Elementary and Secondary Education Act
AG	Office of the Attorney General	FaDSS	Family Development & Self-Sufficiency Program
CBC	Community-Based Corrections	FRRF	Federal Recovery and Reinvestment Fund
CCUSO	Civil Commitment Unit for Sexual Offenders	FSTB	Fire Service Training Bureau
CEF	County Endowment Fund	GEF	Gaming Enforcement Revolving Fund
CHIP	Childrens Health Insurance Program	GF	General Fund
CRF	Cash Reserve Fund	GRA	Graduate
CMRF	Commerce Revolving Fund	GRF	Gaming Regulatory Revolving Fund
DAS	Department of Administrative Services	GSL	Guaranteed Student Loan Program
DCA	Department of Cultural Affairs	GWF	Groundwater Protection Fund
DCI	Division of Criminal Investigation	HCTA	Health Care Transformation Account
DD	Developmental Disabilities	HCTF	Health Care Trust Fund
DE	Department of Education	HHCAT	Hospital Health Care Access Trust Fund
DIA	Department of Inspections and Appeals	HR	Human Resources
DMU	Des Moines University	I/3	Integrated Information for Iowa System
DPS	Department of Public Safety	IBSSS	Iowa Braille and Sight Saving School
DOC	Department of Corrections	ICA	IowaCare Account
DOE	U.S. Department of Energy	ICIW	Iowa Correctional Institute for Women
DVA	Department of Veterans Affairs	ICN	Iowa Communications Network

ILEA	Iowa Law Enforcement Academy	QATF	Quality Assurance Trust Fund
lowAccess	lowAccess Revolving Fund	RBC2	Revenue Bonds Capitals II Fund
IPERS	Iowa Public Employees' Retirement System	REAP	Resource Enhancement and Protection
IPTV	Iowa Public Television	REC	Revenue Estimating Conference
IPR	Iowa Public Radio	RFIF	Renewable Fuel Infrastructure Fund
ISD	Iowa School for the Deaf	RFP	Request for Proposal
ISP	Iowa State Patrol	RIIF	Rebuild Iowa Infrastructure Fund
ISU	Iowa State University	RUTF	Road Use Tax Fund
LTC	Long Term Care	SAF	State Aviation Fund
MCH	Maternal and Child Health	SBRF	State Bond Repayment Fund
MFF	Medicaid Fraud Fund	SIF	School Infrastructure Fund
MH	Mental Health	SRG	School Ready Grants
MHI	Mental Health Institute	STEM	Science, Technology, Engineering, and Mathematics
MSSF	Mortgage Servicing Settlement Fund	SWJCF	Skilled Worker and Job Creation Fund
MVD	Motor Vehicle Division	TANF	Temporary Assistance for Needy Families
MVFT	Motor Vehicle Fuel Tax	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
NAEP	National Assessment of Educational Progress	TRF	Technology Reinvestment Fund
NCES	National Center for Education Statistics	TSB	Targeted Small Business
NPDES	National Pollutant Discharge Elimination System	UI	University of Iowa
NPPF	Nonparticipating Provider Revolving Fund	UNI	University of Northern Iowa
PA	Physician Assistant	UST	Underground Storage Tank Fund
PhSA	Pharmaceutical Settlement Account	VTF	Veterans Trust Fund
P & I	Special Contingency Fund	WDF	Workforce Development Fund
PACE	Pathways for Academic Career and Employment	WGTF	Wine Gallonage Tax Fund
PRF	Primary Road Fund	WIRB	Watershed Improvement Review Board
POR	Peace Officer Retirement		

Appendix B – Tracking

Fiscal Staff: Dave Reynolds and Jennifer Acton

Analysis of Governor's Budget

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Administration and Regulation	\$ 48,666,729	\$ 47,543,637	\$ 47,486,595	\$ -57,042
Agriculture and Natural Resources	41,177,551	38,844,583	38,637,484	-207,099
Economic Development	41,400,457	38,441,265	39,866,346	1,425,081
Education	978,510,693	908,516,812	922,048,347	13,531,535
Health and Human Services	1,794,276,970	1,766,471,831	1,831,745,061	65,273,230
Justice System	740,722,954	738,068,117	745,570,889	7,502,772
Unassigned Standings	3,618,749,195	3,739,734,198	3,821,172,321	81,438,123
Subtotal	\$ 7,263,504,549	\$ 7,277,620,443	\$ 7,446,527,043	\$ 168,906,600
Governor's FY 2018 Net Adjustment	0	-27,148,129	0	27,148,129
Grand Total	\$ 7,263,504,549	\$ 7,250,472,314	\$ 7,446,527,043	\$ 196,054,729

Note: The Governor is recommending net General Fund appropriation reductions totaling \$27,148,129 for FY 2018. The overall reduction is shown on this summary page. However, the adjustments are not reflected in the individual FY 2018 appropriations listed in Column 2 of this report. Additional information on the Governor's FY 2018 adjustments are listed in Table 3 of this report.

Administration and Regulation

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,872,647	\$ 3,629,496	\$ 3,566,936	\$ -62,560
Utilities	2,509,649	2,447,360	2,899,231	451,871
Terrace Hill Operations	385,933	386,660	386,660	0
Total Administrative Services, Department of	\$ 6,768,229	\$ 6,463,516	\$ 6,852,827	\$ 389,311
<u>Auditor of State</u>				
Auditor of State				
Auditor of State - General Office	\$ 929,617	\$ 894,255	\$ 886,193	\$ -8,062
Total Auditor of State	\$ 929,617	\$ 894,255	\$ 886,193	\$ -8,062
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 547,501	\$ 547,501	\$ 597,501	\$ 50,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 547,501	\$ 547,501	\$ 597,501	\$ 50,000
<u>Commerce, Department of</u>				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,201,153	\$ 1,005,461	\$ 996,391	\$ -9,070
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 443,655	\$ 373,626	\$ 370,263	\$ -3,363
Total Commerce, Department of	\$ 1,644,808	\$ 1,379,087	\$ 1,366,654	\$ -12,433
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Presidential Electors	\$ 651	\$ 0	\$ 0	\$ 0
Governor/Lt. Governor's Office	2,160,842	2,074,842	2,053,954	-20,888
Terrace Hill Quarters	92,631	92,070	92,070	0
Governor's Office Transition	0	150,000	0	-150,000
Total Governor/Lt. Governor's Office	\$ 2,254,124	\$ 2,316,912	\$ 2,146,024	\$ -170,888

Administration and Regulation

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 237,333	\$ 228,305	\$ 226,247	\$ -2,058
Total Drug Control Policy, Governor's Office of	\$ 237,333	\$ 228,305	\$ 226,247	\$ -2,058
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Central Administration	\$ 211,824	\$ 201,233	\$ 199,418	\$ -1,815
Community Advocacy and Services	1,016,404	965,584	956,883	-8,701
Total Human Rights, Department of	\$ 1,228,228	\$ 1,166,817	\$ 1,156,301	\$ -10,516
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
Administration Division	\$ 524,632	\$ 516,234	\$ 511,559	\$ -4,675
Administrative Hearings Division	653,276	631,520	625,808	-5,712
Investigations Division	2,475,820	2,393,368	2,371,799	-21,569
Health Facilities Division	4,899,541	4,727,300	4,684,724	-42,576
Employment Appeal Board	40,619	39,266	38,912	-354
Child Advocacy Board	2,578,968	2,493,081	2,470,615	-22,466
Food and Consumer Safety	573,934	554,821	549,799	-5,022
Total Inspections and Appeals, Department of	\$ 11,746,790	\$ 11,355,590	\$ 11,253,216	\$ -102,374
<u>Management, Department of</u>				
Management, Dept. of				
Department Operations	\$ 2,510,018	\$ 2,510,018	\$ 2,487,389	\$ -22,629
Total Management, Department of	\$ 2,510,018	\$ 2,510,018	\$ 2,487,389	\$ -22,629
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 273,198	\$ 323,198	\$ 339,343	\$ 16,145
Total Public Information Board	\$ 273,198	\$ 323,198	\$ 339,343	\$ 16,145

Administration and Regulation

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Printing Cigarette Stamps	\$ 1,382	\$ 124,652	\$ 124,652	\$ 0
Operations	16,588,753	15,692,753	15,549,996	-142,757
Tobacco Reporting Requirements	18,416	17,525	17,525	0
Total Revenue, Department of	\$ 16,608,551	\$ 15,834,930	\$ 15,692,173	\$ -142,757
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 1,425,518	\$ 2,125,518	\$ 2,125,518	\$ 0
Business Services	1,425,518	1,371,292	1,339,767	-31,525
Total Secretary of State, Office of the	\$ 2,851,036	\$ 3,496,810	\$ 3,465,285	\$ -31,525
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,067,296	\$ 1,026,698	\$ 1,017,442	\$ -9,256
Total Treasurer of State, Office of	\$ 1,067,296	\$ 1,026,698	\$ 1,017,442	\$ -9,256
Total Administration and Regulation	\$ 48,666,729	\$ 47,543,637	\$ 47,486,595	\$ -57,042

Agriculture and Natural Resources

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 17,150,343	\$ 17,640,576	\$ 17,451,888	\$ -188,688
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	25,000	25,000	0
Farmers with Disabilities	130,000	130,000	130,000	0
Iowa Emergency Food Purchase Program	100,000	0	0	0
Water Quality Initiative	4,320,201	3,000,000	3,000,000	0
Foreign Animal Disease	0	100,000	250,000	150,000
Total Agriculture and Land Stewardship, Dept of	\$ 21,989,740	\$ 21,159,772	\$ 21,121,084	\$ -38,688
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 11,507,811	\$ 11,299,811	\$ 11,176,438	\$ -123,373
Floodplain Management Program	1,885,000	1,885,000	1,885,000	0
Forestry Health Management	470,000	500,000	500,000	0
Total Natural Resources, Department of	\$ 13,862,811	\$ 13,684,811	\$ 13,561,438	\$ -123,373
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Iowa Nutrient Research Center	\$ 1,325,000	\$ 0	\$ 0	\$ 0
ISU - Veterinary Diagnostic Laboratory	4,000,000	4,000,000	3,954,962	-45,038
Total Regents, Board of	\$ 5,325,000	\$ 4,000,000	\$ 3,954,962	\$ -45,038
Total Agriculture and Natural Resources	\$ 41,177,551	\$ 38,844,583	\$ 38,637,484	\$ -207,099

Economic Development

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 168,637	\$ 162,600	\$ -6,037
Community Cultural Grants	172,090	172,090	172,090	0
Historical Division	2,987,600	2,977,797	2,948,807	-28,990
Historic Sites	426,398	426,398	426,398	0
Arts Division	1,192,188	1,192,188	1,181,500	-10,688
Great Places	150,000	150,000	150,000	0
Archiving Former Governors' Papers	65,933	0	0	0
Records Center Rent	227,243	227,243	221,065	-6,178
County Endowment Funding - DCA Grants	416,702	416,702	416,702	0
Cultural Trust Grants	0	25,000	25,000	0
Total Cultural Affairs, Department of	\$ 5,806,791	\$ 5,756,055	\$ 5,704,162	\$ -51,893
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 14,485,192	\$ 13,400,000	\$ 13,280,419	\$ -119,581
World Food Prize	712,500	400,000	400,000	0
Iowa Comm. Volunteer Ser. - Promise	175,513	168,201	166,519	-1,682
Councils of Governments (COGs) Assistance	190,000	175,000	173,250	-1,750
Tourism Marketing - Adjusted Gross Receipts	1,067,800	900,000	891,000	-9,000
Registered Apprenticeship Program	0	0	1,000,000	1,000,000
Total Economic Development Authority	\$ 16,631,005	\$ 15,043,201	\$ 15,911,188	\$ 867,987
<u>Finance Authority, Iowa</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
Total Finance Authority, Iowa	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,328,129	\$ 1,342,452	\$ 1,342,452	\$ 0
Total Public Employment Relations Board	\$ 1,328,129	\$ 1,342,452	\$ 1,342,452	\$ 0

Economic Development

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Labor Services Division	\$ 3,762,097	\$ 3,491,252	\$ 3,471,252	\$ -20,000
Workers' Compensation Division	3,259,044	3,259,044	3,259,044	0
Operations - Field Offices	8,845,650	7,945,650	7,874,637	-71,013
Offender Reentry Program	298,464	287,158	387,158	100,000
I/3 State Accounting System	274,819	228,822	228,822	0
Employee Misclassification Program	435,458	429,631	279,631	-150,000
Summer Youth Work Pilot	0	0	250,000	250,000
Future Ready Iowa Coordinator	0	0	150,000	150,000
Future Ready Iowa Marketing	0	0	350,000	350,000
Total Workforce Development, Department of	\$ 16,875,532	\$ 15,641,557	\$ 16,250,544	\$ 608,987
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Small Business Development Centers	\$ 101,000	\$ 0	\$ 0	\$ 0
Total Regents, Board of	\$ 101,000	\$ 0	\$ 0	\$ 0
Total Economic Development	\$ 41,400,457	\$ 38,441,265	\$ 39,866,346	\$ 1,425,081

Education General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,273,837	\$ 2,187,342	\$ 2,167,622	\$ -19,720
Newsline for the Blind	52,000	0	0	0
Total Blind, Department for the	\$ 2,325,837	\$ 2,187,342	\$ 2,167,622	\$ -19,720
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Aid Commission	\$ 431,896	\$ 429,279	\$ 429,279	\$ 0
DMU Health Care Prof Recruitment	400,973	400,973	400,973	0
National Guard Benefits Program	2,100,000	3,100,000	4,879,600	1,779,600
Teacher Shortage Loan Forgiveness	392,452	200,000	105,828	-94,172
All Iowa Opportunity Scholarships	2,840,854	2,840,854	2,840,854	0
All Iowa Opportunity Foster Care Grant	454,057	0	0	0
Teach Iowa Scholars	400,000	400,000	400,000	0
Rural IA Primary Care Loan Repayment Prog.	1,209,016	1,124,502	1,124,502	0
Health Care-Related Loan Program	0	200,000	200,000	0
Tuition Grant Program - Standing	48,939,681	46,630,951	47,330,415	699,464
Tuition Grant - For-Profit	1,975,000	1,500,000	1,522,500	22,500
Vocational Technical Tuition Grant	2,250,185	1,750,185	1,750,185	0
Barber & Cosmetology Tuition Grant Program	36,938	0	0	0
Nurse & Nurse Educator Loan Forgiveness	80,852	0	0	0
Rural Nurse/PA Loan Repayment	84,806	0	0	0
Total College Student Aid Commission	\$ 61,596,710	\$ 58,576,744	\$ 60,984,136	\$ 2,407,392
<u>Education, Department of</u>				
Education, Dept. of				
Administration	\$ 5,964,047	\$ 5,964,047	\$ 6,089,047	\$ 125,000
Career Technical Education Administration	598,197	598,197	598,197	0
State Library	2,530,063	2,530,063	2,530,063	0
State Library - Enrich Iowa	2,477,694	2,464,823	2,464,823	0
Regional Telecommunications Councils	992,913	0	0	0
Career Technical Education Secondary	2,630,134	2,630,134	2,630,134	0
Food Service	2,176,797	2,176,797	2,176,797	0
ECI General Aid (SRG)	5,180,009	22,162,799	22,162,799	0
ECI Preschool Tuition Assistance (SRG)	5,225,294	0	0	0
ECI Family Support and Parent Ed (SRG)	11,900,768	0	0	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	600,000	574,500	574,500	0
Nonpublic Textbook Services	650,214	650,214	650,214	0
Student Achievement/Teacher Quality	55,184,351	3,395,667	2,965,467	-430,200
Jobs For America's Grads	700,000	666,188	1,666,188	1,000,000
Attendance Center/Website & Data System	237,500	250,000	250,000	0

Education General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Administrator Mentoring/Coaching Support	289,441	0	0	0
English Language Literacy Grant Program	481,250	0	0	0
Online State Job Posting System	230,000	230,000	230,000	0
Area Education Agency Support System	1,000,000	0	0	0
Early Lit - Successful Progression	8,000,000	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	962,500	957,500	1,257,500	300,000
Iowa Learning Online Initiative	0	0	500,000	500,000
Competency-Based Education	338,000	0	0	0
Fine Arts Beginning Teacher Mentoring Program	25,000	0	0	0
Midwestern Higher Education Compact	100,000	115,000	115,000	0
Area Education Agency Distribution	962,500	0	0	0
Community Colleges General Aid	199,540,605	201,190,889	202,394,955	1,204,066
Community College Salary Supplement	500,000	0	0	0
Child Development	12,133,464	10,730,000	10,575,370	-154,630
LEA Assessment	0	0	5,000,000	5,000,000
Computer Science Professional Development Inc	0	0	500,000	500,000
Statewide Clearinghouse to Expand Work-Based	0	0	250,000	250,000
Summer Joint Enrollment Program	0	0	600,000	600,000
Education, Dept. of	\$ 325,247,141	\$ 268,748,000	\$ 277,642,236	\$ 8,894,236
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 5,849,338	\$ 5,625,675	\$ 5,677,908	\$ 52,233
Independent Living	89,128	84,823	84,823	0
Entrepreneurs with Disabilities Program	145,535	138,506	138,506	0
Independent Living Center Grant	90,294	86,457	86,457	0
Vocational Rehabilitation Maintenance of Effort	0	106,705	0	-106,705
Vocational Rehabilitation	\$ 6,174,295	\$ 6,042,166	\$ 5,987,694	\$ -54,472
Iowa Public Television				
Iowa Public Television	\$ 7,873,846	\$ 7,589,415	\$ 7,520,994	\$ -68,421
Total Education, Department of	\$ 339,295,282	\$ 282,379,581	\$ 291,150,924	\$ 8,771,343

Education

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Regents, Board of</u>				
Regents, Board of				
Regents Board Office	\$ 794,714	\$ 794,714	\$ 785,766	\$ -8,948
BOR - Regents Resource Centers	0	278,848	275,708	-3,140
GRA - SW Iowa Regents Resource Ctr	182,734	0	0	0
GRA - NW Iowa Regents Resource Ctr	96,114	0	0	0
GRA - Quad Cities Graduate Center	5,000	0	0	0
IPR - Iowa Public Radio	391,568	359,264	355,219	-4,045
University of Iowa - General	222,985,505	216,759,067	214,318,479	-2,440,588
UI - Oakdale Campus	2,186,558	2,186,558	2,161,939	-24,619
UI - Hygienic Laboratory	4,402,615	4,402,615	4,353,044	-49,571
UI - Family Practice Program	1,788,265	1,788,265	1,768,130	-20,135
UI - Specialized Children Health Services	659,456	659,456	652,031	-7,425
UI - Iowa Cancer Registry	149,051	149,051	147,373	-1,678
UI - Substance Abuse Consortium	55,529	55,529	54,904	-625
UI - Biocatalysis	723,727	723,727	715,578	-8,149
UI - Primary Health Care	648,930	648,930	641,623	-7,307
UI - Iowa Birth Defects Registry	38,288	38,288	37,857	-431
UI - Iowa Nonprofit Resource Center	162,539	162,539	160,709	-1,830
UI - IA Online Advanced Placement Acad.	481,849	481,849	476,424	-5,425
UI - Iowa Flood Center	1,500,000	1,200,000	1,186,489	-13,511
Iowa State University - General	175,409,852	172,874,861	170,928,385	-1,946,476
ISU - Agricultural Experiment Station	29,886,877	29,886,877	29,550,367	-336,510
ISU - Cooperative Extension	18,266,722	18,266,722	18,061,049	-205,673
ISU - Leopold Center	397,417	0	0	0
ISU - Livestock Disease Research	172,844	172,844	170,898	-1,946
University of Northern Iowa - General	94,535,232	93,712,362	93,712,362	0
UNI - Recycling and Reuse Center	175,256	175,256	175,256	0
UNI - Governor's STEM Advisory Council	5,200,000	5,446,375	5,446,375	0
UNI - Real Estate Education Program	125,302	125,302	125,302	0
Iowa School for the Deaf	9,723,215	9,897,351	10,045,811	148,460
Iowa Braille and Sight Saving School	4,053,893	4,126,495	4,188,393	61,898
ISD/IBSSS - Tuition and Transportation	11,763	0	0	0
ISD/IBSSS - Licensed Classroom Teachers	82,049	0	0	0
FY 19 Regents Increase	0	0	7,250,194	7,250,194
Total Regents, Board of	\$ 575,292,864	\$ 565,373,145	\$ 567,745,665	\$ 2,372,520
Total Education	\$ 978,510,693	\$ 908,516,812	\$ 922,048,347	\$ 13,531,535

Health and Human Services

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Aging, Iowa Department on</u>				
Aging, Dept. on				
Aging Programs	\$ 12,071,150	\$ 11,042,476	\$ 10,942,924	\$ -99,552
Office of LTC Ombudsman	1,324,202	1,160,281	1,149,821	-10,460
Total Aging, Iowa Department on	\$ 13,395,352	\$ 12,202,757	\$ 12,092,745	\$ -110,012
<u>Public Health, Department of</u>				
Public Health, Dept. of				
Addictive Disorders	\$ 26,258,434	\$ 24,985,831	\$ 24,804,344	\$ -181,487
Healthy Children and Families	5,437,627	5,325,632	5,776,457	450,825
Chronic Conditions	4,828,917	3,610,468	3,610,468	0
Community Capacity	6,785,040	2,436,691	4,640,721	2,204,030
Essential Public Health Services	7,078,228	7,897,878	7,662,464	-235,414
Infectious Diseases	1,248,393	1,796,426	1,796,426	0
Public Protection	4,247,070	4,095,139	4,095,139	0
Resource Management	971,215	971,215	971,215	0
Congenital & Inherited Disorders Registry	166,245	258,150	223,521	-34,629
Total Public Health, Department of	\$ 57,021,169	\$ 51,377,430	\$ 53,580,755	\$ 2,203,325
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,150,503	\$ 1,142,557	\$ 1,115,580	\$ -26,977
Home Ownership Assistance Program	2,500,000	2,000,000	2,000,000	0
Veterans County Grants	990,000	947,925	938,025	-9,900
Veterans Affairs, Dept. of	\$ 4,640,503	\$ 4,090,482	\$ 4,053,605	\$ -36,877
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,316,100	\$ 7,228,140	\$ 7,162,976	\$ -65,164
Total Veterans Affairs, Department of	\$ 11,956,603	\$ 11,318,622	\$ 11,216,581	\$ -102,041
<u>Human Services, Department of</u>				
Assistance				
Family Investment Program/PROMISE JOBS	\$ 36,200,196	\$ 43,004,480	\$ 40,355,715	\$ -2,648,765
Medical Assistance	1,303,190,737	1,284,405,740	1,339,526,772	55,121,032
Medical Contracts	17,045,964	17,626,464	17,185,207	-441,257
State Supplementary Assistance	10,722,135	10,372,658	10,250,873	-121,785
State Children's Health Insurance	9,435,831	8,518,452	7,064,057	-1,454,395
Child Care Assistance	31,722,450	39,343,616	52,825,346	13,481,730
Child and Family Services	83,851,277	85,812,072	84,939,774	-872,298
Adoption Subsidy	42,646,664	40,777,910	40,445,137	-332,773
Family Support Subsidy	772,102	1,069,282	949,282	-120,000
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0

Health and Human Services

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Child Abuse Prevention	200,874	232,570	232,570	0
MHDS Regional Grants	3,000,000	0	0	0
Assistance	\$ 1,538,906,548	\$ 1,531,281,562	\$ 1,593,893,051	\$ 62,611,489
Eldora Training School				
Eldora Training School	\$ 12,233,420	\$ 11,350,443	\$ 11,350,443	\$ 0
Cherokee				
Cherokee MHI	\$ 14,658,594	\$ 13,870,254	\$ 13,870,254	\$ 0
Independence				
Independence MHI	\$ 18,464,015	\$ 17,513,621	\$ 17,513,621	\$ 0
Glenwood				
Glenwood Resource Center	\$ 20,468,802	\$ 17,887,781	\$ 16,858,523	\$ -1,029,258
Woodward				
Woodward Resource Center	\$ 13,995,352	\$ 12,077,034	\$ 11,386,679	\$ -690,355
Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	\$ 10,671,957	\$ 9,464,747	\$ 9,464,747	\$ 0
Field Operations				
Child Support Recovery	\$ 14,663,373	\$ 12,586,635	\$ 14,586,635	\$ 2,000,000
Field Operations	49,370,117	48,484,435	49,074,517	590,082
Field Operations	\$ 64,033,490	\$ 61,071,070	\$ 63,661,152	\$ 2,590,082
General Administration				
General Administration	\$ 15,448,198	\$ 14,033,040	\$ 13,833,040	\$ -200,000
DHS Facilities	2,879,274	2,879,274	2,879,274	0
Commission of Inquiry	1,394	1,394	1,394	0
Nonresident Mental Illness Commitment	142,802	142,802	142,802	0
General Administration	\$ 18,471,668	\$ 17,056,510	\$ 16,856,510	\$ -200,000
Total Human Services, Department of	\$ 1,711,903,846	\$ 1,691,573,022	\$ 1,754,854,980	\$ 63,281,958
Total Health and Human Services	\$ 1,794,276,970	\$ 1,766,471,831	\$ 1,831,745,061	\$ 65,273,230

Justice System

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Attorney General</u>				
Justice, Dept. of				
General Office AG	\$ 7,672,307	\$ 6,672,307	\$ 6,611,752	\$ -60,555
Victim Assistance Grants	6,466,708	5,016,708	4,971,291	-45,417
Legal Services Poverty Grants	2,304,601	2,304,601	2,284,416	-20,185
Total Attorney General	\$ 16,443,616	\$ 13,993,616	\$ 13,867,459	\$ -126,157
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,157,062	\$ 1,157,062	\$ 1,146,631	\$ -10,431
Total Civil Rights Commission, Iowa	\$ 1,157,062	\$ 1,157,062	\$ 1,146,631	\$ -10,431
<u>Corrections, Department of</u>				
Central Office				
Corrections Administration	\$ 5,153,905	\$ 5,153,905	\$ 5,046,968	\$ -106,937
County Confinement	1,075,092	1,575,092	1,575,092	0
Federal Prisoners/Contractual	484,411	484,411	484,411	0
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	22,319	28,065	28,065	0
DOC - Department Wide Duties	3,407,808	0	1,200,000	1,200,000
Corrections Real Estate-Capitals from Sales	0	66,323	0	-66,323
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 14,751,644	\$ 11,925,905	\$ 12,952,645	\$ 1,026,740
Fort Madison				
Ft. Madison Institution	\$ 42,719,050	\$ 41,079,882	\$ 40,709,469	\$ -370,413
Anamosa				
Anamosa Institution	\$ 32,827,163	\$ 32,164,148	\$ 31,874,128	\$ -290,020
Oakdale				
Oakdale Institution	\$ 59,491,533	\$ 60,314,427	\$ 60,770,579	\$ 456,152
Newton				
Newton Institution	\$ 27,661,220	\$ 28,061,220	\$ 27,808,195	\$ -253,025
Mount Pleasant				
Mount Pleasant Institution	\$ 24,676,413	\$ 25,526,413	\$ 25,296,244	\$ -230,169
Rockwell City				
Rockwell City Institution	\$ 9,720,458	\$ 10,458,861	\$ 10,364,555	\$ -94,306
Clarinda				
Clarinda Institution	\$ 25,085,406	\$ 24,780,950	\$ 24,557,503	\$ -223,447
Mitchellville				

Justice System

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Mitchellville Institution	\$ 22,394,090	\$ 22,594,090	\$ 22,390,362	\$ -203,728
Fort Dodge				
Fort Dodge Institution	\$ 29,766,995	\$ 29,660,231	\$ 29,392,788	\$ -267,443
CBC District 1				
CBC District I	\$ 14,636,766	\$ 14,786,766	\$ 14,653,435	\$ -133,331
CBC District 2				
CBC District II	\$ 11,383,739	\$ 11,433,739	\$ 11,330,642	\$ -103,097
CBC District 3				
CBC District III	\$ 7,167,957	\$ 7,167,957	\$ 7,103,324	\$ -64,633
CBC District 4				
CBC District IV	\$ 5,579,922	\$ 5,679,922	\$ 5,628,707	\$ -51,215
CBC District 5				
CBC District V	\$ 20,857,940	\$ 21,557,940	\$ 21,363,555	\$ -194,385
CBC District 6				
CBC District VI	\$ 14,713,165	\$ 14,713,165	\$ 14,580,498	\$ -132,667
CBC District 7				
CBC District VII	\$ 7,777,341	\$ 7,777,341	\$ 7,707,214	\$ -70,127
CBC District 8				
CBC District VIII	\$ 8,084,521	\$ 8,084,521	\$ 8,011,624	\$ -72,897
Total Corrections, Department of	<u>\$ 379,295,323</u>	<u>\$ 377,767,478</u>	<u>\$ 376,495,467</u>	<u>\$ -1,272,011</u>

Justice System

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Criminal & Juvenile Justice	\$ 1,187,833	\$ 1,187,833	\$ 1,177,121	\$ -10,712
Total Human Rights, Department of	\$ 1,187,833	\$ 1,187,833	\$ 1,177,121	\$ -10,712
<u>Inspections and Appeals, Department of</u>				
Public Defender				
Public Defender	\$ 25,724,762	\$ 26,182,243	\$ 26,946,202	\$ 763,959
Indigent Defense Appropriation	33,901,929	33,444,448	37,444,448	4,000,000
Total Inspections and Appeals, Department of	\$ 59,626,691	\$ 59,626,691	\$ 64,390,650	\$ 4,763,959
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 175,686,612	\$ 175,686,612	\$ 180,830,088	\$ 5,143,476
Jury & Witness Fee Revolving Fund	3,100,000	3,100,000	3,100,000	0
Total Judicial Branch	\$ 178,786,612	\$ 178,786,612	\$ 183,930,088	\$ 5,143,476
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 992,511	\$ 954,756	\$ 946,149	\$ -8,607
Total Law Enforcement Academy	\$ 992,511	\$ 954,756	\$ 946,149	\$ -8,607
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,191,731	\$ 1,191,731	\$ 1,216,731	\$ 25,000
Total Parole, Board of	\$ 1,191,731	\$ 1,191,731	\$ 1,216,731	\$ 25,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 6,313,382	\$ 6,223,324	\$ 6,164,131	\$ -59,193
Total Public Defense, Department of	\$ 6,313,382	\$ 6,223,324	\$ 6,164,131	\$ -59,193

Justice System

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 4,143,131	\$ 4,334,703	\$ 4,334,703	\$ 0
Public Safety DCI	13,590,544	14,263,083	14,263,083	0
DCI - Crime Lab Equipment/Training	302,345	302,345	302,345	0
Narcotics Enforcement	7,271,039	7,585,873	7,495,873	-90,000
Public Safety Undercover Funds	109,042	109,042	109,042	0
Fire Marshal	4,579,010	4,765,056	4,665,056	-100,000
Iowa State Patrol	60,321,575	62,126,287	61,538,642	-587,645
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	825,520	825,520	825,520	0
Department-wide Duties	1,834,973	0	129,223	129,223
Human Trafficking Office	150,000	150,000	75,000	-75,000
DPS Sexual Abuse Evidence Processing	0	200,000	0	-200,000
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Total Public Safety, Department of	\$ 93,522,357	\$ 95,057,087	\$ 94,133,665	\$ -923,422
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Homeland Security & Emer. Mgmt.	\$ 2,205,836	\$ 2,121,927	\$ 2,102,797	\$ -19,130
Total Homeland Security and Emergency Mgmt	\$ 2,205,836	\$ 2,121,927	\$ 2,102,797	\$ -19,130
Total Justice System	\$ 740,722,954	\$ 738,068,117	\$ 745,570,889	\$ 7,502,772

Unassigned Standings

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Administrative Services, Department of</u>				
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 0	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	370,440	421,655	421,655	0
Total Administrative Services, Department of	\$ 370,440	\$ 475,837	\$ 475,837	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,089,422,722	\$ 3,179,629,446	\$ 3,233,675,665	\$ 54,046,219
Nonpublic School Transportation	8,282,035	8,197,091	8,197,091	0
Sac Fox Settlement Education	96,250	95,750	95,750	0
Total Education, Department of	\$ 3,097,801,007	\$ 3,187,922,287	\$ 3,241,968,506	\$ 54,046,219
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 269,830	\$ 57,232	\$ 56,455	\$ -777
Public Improvements	0	9,575	9,575	0
Drainage Assessments	163,717	19,367	19,367	0
Total Executive Council	\$ 433,547	\$ 86,174	\$ 85,397	\$ -777
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 36,013,710	\$ 31,870,000	\$ 36,712,681	\$ 4,842,681
Total Legislative Branch	\$ 36,013,710	\$ 31,870,000	\$ 36,712,681	\$ 4,842,681
<u>Management, Department of</u>				
Management, Dept. of				
Appeal Board Claims	\$ 4,712,826	\$ 3,000,000	\$ 3,000,000	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Economic Emergency Fund Appropriation	0	13,000,000	0	-13,000,000
Cash Reserve Fund Appropriation	0	20,000,000	55,550,000	35,550,000
Total Management, Department of	\$ 4,812,826	\$ 36,100,000	\$ 58,650,000	\$ 22,550,000

Unassigned Standings

General Fund

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 264,026	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 264,026	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS-POR Unfunded Liabilities	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 135,370,621	\$ 135,071,538	\$ 135,071,538	\$ 0
Elderly & Disabled Tax Credit	23,075,388	24,690,028	24,690,028	0
Ag Land Tax Credit - GF	39,058,133	39,100,000	39,100,000	0
Military Service Tax Exemption	1,955,349	1,961,234	1,961,234	0
Comm & Industrial Prop Tax Replacement	152,094,149	152,114,544	152,114,544	0
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0
Total Revenue, Department of	\$ 476,553,639	\$ 477,937,344	\$ 477,937,344	\$ 0
Total Unassigned Standings	\$ 3,618,749,195	\$ 3,739,734,198	\$ 3,821,172,321	\$ 81,438,123

Summary Data

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Administration and Regulation	\$ 54,208,344	\$ 54,985,931	\$ 54,840,931	\$ -145,000
Agriculture and Natural Resources	90,159,341	90,769,878	90,769,878	0
Economic Development	34,023,084	34,526,084	34,526,084	0
Education	40,300,000	40,300,000	39,300,000	-1,000,000
Health and Human Services	295,205,208	293,825,762	289,120,019	-4,705,743
Justice System	17,815,860	18,022,806	17,926,806	-96,000
Transportation, Infrastructure, and Capitals	542,115,508	536,469,938	532,169,237	-4,300,701
Unassigned Standings	48,528,619	56,348,609	67,148,609	10,800,000
Grand Total	\$ 1,122,355,964	\$ 1,125,249,008	\$ 1,125,801,564	\$ 552,556

Administration and Regulation

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Commerce, Department of</u>				
Banking Division				
Banking Division - CMRF	\$ 10,499,790	\$ 11,145,778	\$ 11,145,778	\$ 0
Credit Union Division				
Credit Union Division - CMRF	\$ 1,869,256	\$ 1,869,256	\$ 2,204,256	\$ 335,000
Insurance Division				
Insurance Division - CMRF	\$ 5,485,889	\$ 5,485,889	\$ 5,485,889	\$ 0
Utilities Division				
Utilities Division - CMRF	\$ 9,210,405	\$ 9,040,405	\$ 8,560,405	\$ -480,000
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Department of	\$ 27,127,657	\$ 27,603,645	\$ 27,458,645	\$ -145,000
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Racing Commission				
Gaming Regulation (Riverboat) - GRF	\$ 6,194,499	\$ 6,194,499	\$ 6,194,499	\$ 0
Total Inspections and Appeals, Department of	\$ 7,818,396	\$ 7,818,396	\$ 7,818,396	\$ 0
<u>Management, Department of</u>				
Management, Dept. of				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 120,400	\$ 120,400	\$ 120,400	\$ 0
Total Secretary of State, Office of the	\$ 120,400	\$ 120,400	\$ 120,400	\$ 0

Administration and Regulation

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
Total Treasurer of State, Office of	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 17,686,968	\$ 17,988,567	\$ 17,988,567	\$ 0
Total Iowa Public Employees' Retirement System	\$ 17,686,968	\$ 17,988,567	\$ 17,988,567	\$ 0
Total Administration and Regulation	\$ 54,208,344	\$ 54,985,931	\$ 54,840,931	\$ -145,000

Agriculture and Natural Resources

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 295,516	\$ 295,516	\$ 295,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhance - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Farm Management Demo - EFF	625,000	375,000	375,000	0
Soil & Water Conservation - EFF	2,800,000	3,800,000	3,800,000	0
Conservation Reserve Prog - EFF	1,000,000	900,000	900,000	0
Cost Share - EFF	6,750,000	8,325,000	8,325,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Iowa Junior Angus Show - Unclaimed Winnings	10,000	0	0	0
Water Quality Initiative EFF	0	2,375,000	2,375,000	0
Agriculture and Land Stewardship	\$ 14,130,516	\$ 18,720,516	\$ 18,720,516	\$ 0
Loess Hills Dev. and Conservation				
Loess Hills - EFF	\$ 600,000	\$ 0	\$ 0	\$ 0
Total Agriculture and Land Stewardship, Dept of	\$ 14,730,516	\$ 18,720,516	\$ 18,720,516	\$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Natural Resources, Department of				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 43,147,993	\$ 43,768,530	\$ 43,768,530	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Authorization	50,000	50,000	50,000	0
GWF - Geographic Information System	297,500	297,500	297,500	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Water Quantity - EFF	495,000	495,000	495,000	0
Geological and Water Survey - EFF	200,000	200,000	200,000	0
REAP - EFF	16,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 75,428,825	\$ 72,049,362	\$ 72,049,362	\$ 0
Total Agriculture and Natural Resources	\$ 90,159,341	\$ 90,769,878	\$ 90,769,878	\$ 0

Economic Development

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Apprenticeship Training Program - WDF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	3,000,000	3,000,000	3,000,000	0
STEM Scholarships - SWJCF	1,000,000	1,000,000	1,000,000	0
High Quality Jobs Program - SWJCF	15,900,000	15,900,000	15,900,000	0
Total Economic Development Authority	\$ 22,900,000	\$ 22,900,000	\$ 22,900,000	\$ 0
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 1,766,084	\$ 1,766,084	\$ 1,766,084	\$ 0
Field Offices - UI Reserve Interest	557,000	1,060,000	1,060,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Total Workforce Development, Department of	\$ 2,423,084	\$ 2,926,084	\$ 2,926,084	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,066,419	0
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 8,700,000	\$ 0
Total Economic Development	\$ 34,023,084	\$ 34,526,084	\$ 34,526,084	\$ 0

Education

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	5,000,000	-1,000,000
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Total Education, Department of	\$ 35,300,000	\$ 35,300,000	\$ 34,300,000	\$ -1,000,000
Total Education	\$ 40,300,000	\$ 40,300,000	\$ 39,300,000	\$ -1,000,000

Health and Human Services

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
Human Services, Department of				
Assistance				
Medical Assistance - HCTF	\$ 222,000,000	\$ 221,900,000	\$ 217,130,000	\$ -4,770,000
Medical Contracts - PSA	1,300,000	800,000	864,257	64,257
Medical Assistance - QATF	36,705,208	36,705,208	36,705,208	0
Medical Assistance - HHCAT	34,700,000	33,920,554	33,920,554	0
Medicaid Supplemental - MFF	500,000	500,000	500,000	0
Total Human Services, Department of	\$ 295,205,208	\$ 293,825,762	\$ 289,120,019	\$ -4,705,743
Total Health and Human Services	\$ 295,205,208	\$ 293,825,762	\$ 289,120,019	\$ -4,705,743

Justice System

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Attorney General</u>				
Justice, Dept. of				
AG Prosecutions and Appeals	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Consumer Fraud - Public Ed & Enforcement	0	1,875,000	1,875,000	0
Older Iowans Consumer Fraud	0	125,000	125,000	0
Farm Mediation Services - CEF	300,000	300,000	300,000	0
Justice, Dept. of	<u>\$ 300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 0</u>
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,137,588	\$ 3,137,588	\$ 3,137,588	\$ 0
Total Attorney General	<u>\$ 3,437,588</u>	<u>\$ 6,437,588</u>	<u>\$ 6,437,588</u>	<u>\$ 0</u>
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Radio Comm Platform Lease - E911 Surcharge	\$ 4,383,000	\$ 0	\$ 0	\$ 0
DPS Gaming Enforcement - GEF	9,745,272	11,335,218	10,239,218	-1,096,000
Total Public Safety, Department of	<u>\$ 14,128,272</u>	<u>\$ 11,335,218</u>	<u>\$ 10,239,218</u>	<u>\$ -1,096,000</u>
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
E911 Emerg Comm Admin - E911 Surcharge	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Homeland Security and Emergency Mgmt	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 0</u>
<u>Corrections Capitals</u>				
Corrections Capital				
SE Reg. Planning Comm. House Bldg - SWJCF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000
Total Corrections Capitals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Total Justice System	<u>\$ 17,815,860</u>	<u>\$ 18,022,806</u>	<u>\$ 17,926,806</u>	<u>\$ -96,000</u>

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 8,729,237	\$ 11,510,000	\$ 3,000,000	\$ -8,510,000
Major Maintenance - RBC	760,000	0	0	0
Capitol Dome Repairs - SBRF	9,990,900	0	0	0
Total Administrative Services Capitals	\$ 19,480,137	\$ 11,510,000	\$ 3,000,000	\$ -8,510,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 0
Ag Drainage Wells - RIIF	1,920,000	1,875,000	1,875,000	0
Renewable Fuels Infra Fund - RIIF	0	3,000,000	3,000,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 7,120,000	\$ 10,075,000	\$ 10,075,000	\$ 0
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Elevator Improvements - RIIF	\$ 0	\$ 150,000	\$ 0	\$ -150,000
Total Blind Capitals, Department for the	\$ 0	\$ 150,000	\$ 0	\$ -150,000
<u>Chief Information Officer, Office of the</u>				
Chief Information Officer, Office of the				
IT Consolidation - TRF	\$ 0	\$ 1,000,000	\$ 3,300,000	\$ 2,300,000
Broadband - RIIF	0	0	2,600,000	2,600,000
Total Chief Information Officer, Office of the	\$ 0	\$ 1,000,000	\$ 5,900,000	\$ 4,900,000
<u>Corrections Capitals</u>				
Corrections Capital				
CBC 3rd District Major Maint - RIIF	\$ 150,000	\$ 0	\$ 0	\$ 0
Total Corrections Capitals	\$ 150,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Great Places Infrastructure Grants - RIIF	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
USS Iowa Battleship - RIIF	250,000	250,000	0	-250,000
Sullivan Brothers Museum - RIIF	250,000	250,000	0	-250,000
YMCA Strengthen Community Grants - RIIF	500,000	250,000	500,000	250,000
Total Cultural Affairs, Department of	\$ 2,000,000	\$ 1,750,000	\$ 1,500,000	\$ -250,000
<u>Cultural Affairs Capitals</u>				
Cultural Affairs Capital				
Historical Building Renovation - RIIF	\$ 0	\$ 1,000,000	\$ 6,489,763	\$ 5,489,763
Collections Storage Infrastructure - RIIF	0	0	1,500,000	1,500,000
Total Cultural Affairs Capitals	\$ 0	\$ 1,000,000	\$ 7,989,763	\$ 6,989,763
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Regional Sports Authorities - RIIF	500,000	500,000	500,000	0
World Food Prize Borlaug/Ruan Scholar - RIIF	300,000	300,000	300,000	0
Lewis & Clark Rural Water System - RIIF	0	2,250,000	4,750,000	2,500,000
Camp Sunnyside Swimming Pool - RIIF	0	500,000	0	-500,000
Western Iowa Utility Relocation - RIIF	0	1,500,000	0	-1,500,000
Total Economic Development Authority	\$ 5,800,000	\$ 10,050,000	\$ 10,550,000	\$ 500,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Education Data Warehouse - RIIF	\$ 363,839	\$ 0	\$ 0	\$ 0
ICN Part III Leases & Maint.- RIIF	2,727,000	0	0	0
Statewide Ed Data Warehouse - TRF	236,161	600,000	600,000	0
ICN Part III Leases & Maintenance - TRF	0	2,727,000	2,727,000	0
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa Public Television				
IPTV Equipment Replacement - TRF	\$ 0	\$ 260,000	\$ 500,000	\$ 240,000
IPTV Equipment Replacement - RIIF	1,017,000	0	0	0
Iowa Public Television	\$ 1,017,000	\$ 260,000	\$ 500,000	\$ 240,000
Total Education, Department of	\$ 4,344,000	\$ 3,587,000	\$ 3,827,000	\$ 240,000
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
EMS Data System - RIIF	\$ 400,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	0	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,000,000	\$ 1,200,000	\$ 200,000
Justice Data Warehouse - TRF	0	157,980	157,980	0
Justice Data Systems - RIIF	1,345,000	0	0	0
Justice Data Warehouse - RIIF	117,980	0	0	0
Total Human Rights, Department of	\$ 1,462,980	\$ 1,157,980	\$ 1,357,980	\$ 200,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Human Services, Department of</u>				
Assistance				
Nursing Facility Construction/Impr - RIF	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000
Homestead Autism Facilities - RIF	485,000	0	0	0
ChildServe - RIF	0	0	1,250,000	1,250,000
Total Human Services, Department of	\$ 985,000	\$ 500,000	\$ 1,250,000	\$ 750,000
<u>Human Services Capitals</u>				
Human Services - Capital				
Medicaid Technology - TRF	\$ 0	\$ 1,000,000	\$ 636,000	\$ -364,000
Total Human Services Capitals	\$ 0	\$ 1,000,000	\$ 636,000	\$ -364,000
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
ICN Equipment Replacement - RIF	\$ 1,150,000	\$ 0	\$ 0	\$ 0
Total Telecommunications and Tech Commission	\$ 1,150,000	\$ 0	\$ 0	\$ 0
<u>Inspections and Appeals, Department of</u>				
Public Defender				
Online Claims Development - TRF	\$ 0	\$ 66,463	\$ 88,800	\$ 22,337
Total Inspections and Appeals, Department of	\$ 0	\$ 66,463	\$ 88,800	\$ 22,337
<u>Judicial Branch Capitals</u>				
Judicial Branch Capital				
Polk County Justice Center - RIF	\$ 0	\$ 0	\$ 1,464,705	\$ 1,464,705
Polk County Justice Ctr. Furn. & Equip. - SBRF	6,718,433	0	0	0
Technology Project - TRF	0	0	7,085,424	7,085,424
Total Judicial Branch Capitals	\$ 6,718,433	\$ 0	\$ 8,550,129	\$ 8,550,129
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
ILEA New Facility - RIF	\$ 0	\$ 0	\$ 1,449,938	\$ 1,449,938
Total Law Enforcement Academy	\$ 0	\$ 0	\$ 1,449,938	\$ 1,449,938

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Management, Department of</u>				
Management, Dept. of				
Searchable Online Databases - TRF	\$ 0	\$ 45,000	\$ 45,000	\$ 0
Transparency Project - RIIF	45,000	0	0	0
Iowa Grants Mgmt Implementation - TRF	0	50,000	70,000	20,000
Grants Enterprise Management Sys - RIIF	50,000	0	0	0
Local Gov't Budget & Property Tax System - TRF	0	600,000	600,000	0
Total Management, Department of	\$ 95,000	\$ 695,000	\$ 715,000	\$ 20,000
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog - RIIF	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000
Air Quality Application System - RIIF	0	0	954,000	954,000
Total Natural Resources, Department of	\$ 1,000,000	\$ 0	\$ 1,954,000	\$ 1,954,000
<u>Natural Resources Capitals</u>				
Natural Resources Capital				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	3,000,000	2,000,000	2,000,000	0
Total Natural Resources Capitals	\$ 12,600,000	\$ 11,600,000	\$ 11,600,000	\$ 0
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Total Parole, Board of	\$ 0	\$ 0	\$ 50,000	\$ 50,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Gold Star Museum - RIIF	\$ 250,000	\$ 0	\$ 0	\$ 0
Total Public Defense, Department of	\$ 250,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Public Defense Capitals</u>				
Public Defense Capital				
Facility/Armory Maintenance - RIIF	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Modernization of Readiness Ctrs - RIIF	1,500,000	1,000,000	1,000,000	0
Camp Dodge Infrastructure Upgrades - RIIF	300,000	250,000	250,000	0
Total Public Defense Capitals	\$ 3,800,000	\$ 2,250,000	\$ 2,250,000	\$ 0
<u>Public Health, Department of</u>				
Public Health, Dept. of				
MCH Data Integration - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0
State Medical Examiner Office - TRF	0	1,037,000	0	-1,037,000
Medical Cannabidiol Registry - TRF	0	0	350,000	350,000
Iowa Prescrip Drug Safety Net - RIIF	75,000	0	0	0
Total Public Health, Department of	\$ 575,000	\$ 1,037,000	\$ 350,000	\$ -687,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Lab-DNA Marker Software - RIIF	\$ 150,000	\$ 0	\$ 0	\$ 0
State Interop. Comm. System - RIIF	0	4,143,687	1,351,666	-2,792,021
DPS Tasers - RIIF	0	0	740,000	740,000
Total Public Safety, Department of	\$ 150,000	\$ 4,143,687	\$ 2,091,666	\$ -2,052,021
<u>Public Safety Capitals</u>				
Public Safety Capital				
DPS Technology Projects - TRF	\$ 0	\$ 0	\$ 125,000	\$ 125,000
Radio Communication Upgrades - TRF	0	1,116,377	860,000	-256,377
Total Public Safety Capitals	\$ 0	\$ 1,116,377	\$ 985,000	\$ -131,377
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 32,447,187	\$ 16,072,923	\$ 31,471,292	\$ 15,398,369
Tuition Replacement - SBRF	0	12,200,000	0	-12,200,000
Total Regents, Board of	\$ 32,447,187	\$ 28,272,923	\$ 31,471,292	\$ 3,198,369

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Regents Capitals</u>				
Regents Capital				
ISU - Biosciences Building - RIIF	\$ 15,500,000	\$ 19,500,000	\$ 4,000,000	\$ -15,500,000
UI - Pharmacy Building Renovation - RIIF	23,000,000	22,800,000	5,500,000	-17,300,000
UNI - Schindler Ed Center Renovation - RIIF	15,900,000	0	0	0
ISU - Student Innovation Center - RIIF	1,000,000	6,000,000	10,000,000	4,000,000
Fire Safety/Deferred Maintenance - RIIF	0	0	3,000,000	3,000,000
Total Regents Capitals	\$ 55,400,000	\$ 48,300,000	\$ 22,500,000	\$ -25,800,000
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 0	\$ 0	\$ 1,050,000	\$ 1,050,000
Voter Reg Licenses Maint & Storage - RIIF	300,000	0	0	0
Total Secretary of State, Office of the	\$ 300,000	\$ 0	\$ 1,050,000	\$ 1,050,000
<u>State Fair Authority Capitals</u>				
State Fair Authority Capital				
NW Events Area - RIIF	\$ 500,000	\$ 1,000,000	\$ 8,500,000	\$ 7,500,000
Total State Fair Authority Capitals	\$ 500,000	\$ 1,000,000	\$ 8,500,000	\$ 7,500,000
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Recreational Trails Grants - RIIF	\$ 2,500,000	\$ 1,000,000	\$ 2,500,000	\$ 1,500,000
Public Transit Infra Grants - RIIF	1,500,000	1,500,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	1,500,000	1,000,000	1,000,000	0
Commercial Aviation Infra Grants - RIIF	1,440,000	900,000	1,500,000	600,000
General Aviation Infra Grants - RIIF	0	500,000	500,000	0
RUTF - Driver Licenses	3,876,000	3,876,000	3,876,000	0
RUTF - Administrative Services	6,679,706	6,785,537	6,677,758	-107,779
RUTF - Planning & Programming	446,789	453,460	447,822	-5,638
RUTF - Motor Vehicle	36,063,965	36,176,924	25,962,748	-10,214,176
RUTF - Strategic Performance	513,720	548,328	671,369	123,041
RUTF - DAS Personnel & Utility Services	259,560	259,560	259,560	0
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	157,938	175,480	175,748	268
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	82,516	84,882	87,318	2,436
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
PRF - Administrative Services	41,032,482	41,682,587	41,020,512	-662,075
PRF - Planning & Programming	8,488,981	8,615,735	8,508,616	-107,119

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019	Gov Rec vs Est FY 2018
	(1)	(2)	(3)	(4)
PRF - Highway	244,749,911	246,491,619	247,828,001	1,336,382
PRF - Motor Vehicle	1,502,665	1,527,161	1,081,781	-445,380
PRF - Strategic Performance	3,155,710	3,364,853	4,124,123	759,270
PRF - DAS Personnel & Utility Services	1,594,440	1,594,440	1,594,440	0
PRF - DOT Unemployment	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,790,504	4,211,524	4,217,954	6,430
PRF - Garage Fuel & Waste Mgmt.	800,000	800,000	800,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	506,884	521,418	536,382	14,964
PRF - Transportation Maps	242,000	0	242,000	242,000
PRF - Inventory & Equip.	5,366,000	10,535,000	10,465,000	-70,000
PRF - Field Facility Deferred Maint.	1,700,000	1,700,000	1,700,000	0
RUTF - Personal Delivery of Services	225,000	225,000	225,000	0
PRF - Rest Area Facility Maintenance	250,000	250,000	250,000	0
Commercial Aviation Infra Grants - SAF	60,000	0	0	0
General Aviation Infra Grants - SAF	750,000	0	0	0
RUTF - Highway Division	0	0	10,233,174	10,233,174
PRF - Statewide Communication System	0	0	3,054,172	3,054,172
RUTF - Statewide Communication System	0	0	497,191	497,191
Total Transportation, Department of	\$ 371,875,771	\$ 377,420,508	\$ 384,177,669	\$ 6,757,161

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Transportation Capitals</u>				
Transportation Capitals				
RUTF - Scale/MVD Facilities Maint.	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
RUTF - Dubuque Garage Replacement	0	600,000	0	-600,000
PRF - Utility Improvements	400,000	400,000	400,000	0
PRF - Garage Roofing Projects	500,000	500,000	500,000	0
PRF - HVAC Improvements	700,000	700,000	700,000	0
PRF - ADA Improvements	150,000	150,000	150,000	0
PRF - Dubuque Garage Replacement	0	10,200,000	0	-10,200,000
PRF - Adair Garage Renovations	0	1,478,000	0	-1,478,000
PRF - Waterloo Garage Renovations	0	0	1,790,000	1,790,000
PRF - Mount Pleasant/Fairfield Facility	4,902,000	0	0	0
Total Transportation Capitals	\$ 6,952,000	\$ 14,328,000	\$ 3,840,000	\$ -10,488,000
<u>Treasurer of State, Office of</u>				
Treasurer of State				
County Fair Improvements - RIIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs Capitals</u>				
Veterans Affairs Capital				
Loftus Hall ADA Improvements - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0
Sheeler & Loftus Renovation - RIIF	2,000,000	0	0	0
Total Veterans Affairs Capitals	\$ 2,500,000	\$ 0	\$ 0	\$ 0
Total Transportation, Infrastructure, and Capitals	\$ 542,115,508	\$ 536,469,938	\$ 532,169,237	\$ -4,300,701

Unassigned Standings

Other Funds

	Actual FY 2017 (1)	Estimated FY 2018 (2)	Gov Rec FY 2019 (3)	Gov Rec vs Est FY 2018 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Total Economic Development Authority	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 0</u>
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 5,558,619	\$ 3,378,609	\$ 3,378,609	\$ 0
Total Executive Council	<u>\$ 5,558,619</u>	<u>\$ 3,378,609</u>	<u>\$ 3,378,609</u>	<u>\$ 0</u>
<u>Management, Department of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	0	10,000,000	20,800,000	10,800,000
Total Management, Department of	<u>\$ 42,000,000</u>	<u>\$ 52,000,000</u>	<u>\$ 62,800,000</u>	<u>\$ 10,800,000</u>
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 0</u>
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 0</u>
Total Unassigned Standings	<u><u>\$ 48,528,619</u></u>	<u><u>\$ 56,348,609</u></u>	<u><u>\$ 67,148,609</u></u>	<u><u>\$ 10,800,000</u></u>

Appendix C – Other Funds Balance Sheets

Fiscal Staff: Dave Reynolds and Jennifer Acton

Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Environment First Fund

	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Resources			
Balance Forward	\$ 85,849	\$ 85,849	\$ 85,849
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,085,849</u>	<u>\$ 42,085,849</u>	<u>\$ 42,085,849</u>
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 6,750,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	2,800,000	3,800,000	3,800,000
Water Quality Initiative	0	2,375,000	2,375,000
Wetlands Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	1,000,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Farm Demonstration Program	625,000	375,000	375,000
Loess Hills Conservation Authority	600,000	0	0
Total Department of Agriculture	<u>\$ 13,675,000</u>	<u>\$ 17,675,000</u>	<u>\$ 17,675,000</u>
Department of Natural Resources			
REAP Program	\$ 16,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Water Quantity Program	495,000	495,000	495,000
Air Quality Monitoring Program	425,000	425,000	425,000
Geological Water Survey	200,000	200,000	200,000
Geographic Information System	195,000	195,000	195,000
Total Department of Natural Resources	<u>\$ 28,325,000</u>	<u>\$ 24,325,000</u>	<u>\$ 24,325,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 85,849</u></u>	<u><u>\$ 85,849</u></u>	<u><u>\$ 85,849</u></u>

Rebuild Iowa Infrastructure Fund

	Actual FY 2017	Estimated FY 2018	Gov's Rec FY 2019
Resources			
Balance Forward	\$ 7,828,825	\$ 3,187,928	\$ 7,885,646
State Wagering Tax Revenues			
Wagering Tax and Fees	155,218,761	153,950,000	155,850,000
Revenue Bond Debt Service Fund Transfer	5,998,711	6,000,000	6,000,000
Federal Subsidy Holdback Fund Transfer	3,771,818	3,750,000	3,750,000
Total Casino Wagering Tax Revenues	<u>164,989,289</u>	<u>163,700,000</u>	<u>165,600,000</u>
Interest	6,489,836	6,250,000	6,250,000
MSA Tobacco Payments	14,491,407	11,899,733	11,766,540
MSA Tobacco Litigation Settlements	2,209,595	2,209,595	2,209,595
Total Resources	<u>\$ 196,008,953</u>	<u>\$ 187,247,256</u>	<u>\$ 193,711,781</u>
Infrastructure Appropriations			
Administrative Services			
Major Maintenance	\$ 9,489,237	\$ 11,510,000	\$ 3,000,000
Major Maintenance - FY 2017 Adjustment	-760,000	0	0
Agriculture & Land Stewardship			
Water Quality Initiative	5,200,000	5,200,000	5,200,000
Ag Drainage Wells	1,920,000	1,875,000	1,875,000
Renewable Fuels	0	3,000,000	3,000,000
Department for the Blind			
Elevator Improvements	0	150,000	0
Chief Information Officer			
Broadband Improvements	0	0	2,600,000
Corrections			
CBC District 3 Infrastructure	150,000	0	0
Cultural Affairs			
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000
State Historical Building	0	1,000,000	6,489,763
Collections Storage Infrastructure	0	0	1,500,000
Strengthening Communities Grants - Rural YMCAs	500,000	250,000	500,000
USS Battleship Iowa	250,000	250,000 *	0
Economic Development			
Community Attraction & Tourism Grants	5,000,000	5,000,000	5,000,000
Regional Sports Authorities	500,000	500,000	500,000
World Food Prize Borlaug/Ruan Scholar Program	300,000	300,000	300,000
Camp Sunnyside Swimming Pool	0	500,000	0
Lewis and Clark Regional Water System	0	2,250,000	4,750,000 *
Western Iowa Utility Relocation	0	1,500,000	0
Human Services			
Childserve Project	0	0	1,250,000
Nursing Home Facility Improvements	500,000	500,000	0
The Homestead Autism Facilities	485,000	0	0
Iowa Finance Authority			
State Housing Trust Fund	3,000,000 *	3,000,000 *	3,000,000 *

Rebuild Iowa Infrastructure Fund

	Actual FY 2017	Estimated FY 2018	Gov's Rec FY 2019
Iowa Law Enforcement Academy			
New Facility Planning	0	0	1,449,938
Judicial Branch			
Polk County Justice Center	0	0	1,464,705
Management			
Environment First Fund	42,000,000 *	42,000,000 *	42,000,000 *
Technology Reinvestment Fund	0	10,000,000	20,800,000
Natural Resources			
State Park Infrastructure	3,000,000	2,000,000	2,000,000
Lake Restoration & Water Quality	9,600,000	9,600,000	9,600,000
Water Trails and Low Head Dam Grants	1,000,000	0	1,000,000
Public Defense			
Facility/Armory Maintenance	2,000,000	1,000,000	1,000,000
Statewide Modernization - Readiness Centers	1,500,000	1,000,000	1,000,000
Camp Dodge Infrastructure Upgrades	300,000	250,000	250,000
Public Safety			
Network Contract	0	4,143,687	1,351,666
Tasers	0	0	740,000
Regents			
Tuition Replacement	32,447,187	16,072,923	31,471,292
ISU Student Innovation Center	1,000,000 *	6,000,000 *	10,000,000 *
ISU Biosciences Building	15,500,000 *	19,500,000 *	4,000,000 *
UI Pharmacy Building Renovation	23,000,000 *	22,800,000 *	5,500,000 *
UNI Schindler Ed Center Renovation	15,900,000	0	0
Major Maintenance	0	0	3,000,000
State Fair			
Northwest Events Area Construction and Remodel	500,000 *	1,000,000 *	8,500,000 *
Transportation			
Railroad Revolving Loan and Grant	1,500,000	1,000,000	1,000,000
Recreational Trails	2,500,000	1,000,000	2,500,000
Public Transit Vertical Infrastructure Grants	1,500,000	1,500,000	1,500,000
Commercial Air Service Vertical Infrastructure Grants	1,440,000	900,000	1,500,000
General Aviation Vertical Infrastructure Grants	0	500,000	500,000
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Veterans Affairs			
Loftus Hall ADA Improvements	500,000	0	0
Sheeler and Loftus Renovation	2,000,000	0	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2017	Estimated FY 2018	Gov's Rec FY 2019
RIIF Technology Projects			
Cultural Affairs			
Sullivan Brothers Vets Museum	250,000	250,000 *	0
Education			
ICN Part III & Maintenance & Leases	2,727,000	0	0
Statewide Education Data Warehouse	363,839	0	0
IPTV Equipment Replacement	1,017,000	0	0
Homeland Security Emergency Management			
Mass Notification and Emergency Messaging System	400,000	0	0
Human Rights			
Criminal Justice Info System Integration (CJIS)	1,345,000	0	0
Justice Data Warehouse	117,980	0	0
Iowa Telecomm. & Technology Commission			
ICN Equipment Replacement	1,150,000	0	0
Management			
Searchable Online Budget and Tax Database	45,000	0	0
Electronic Grants Management System	50,000	0	0
Public Defense			
Gold Star Museum	250,000	0	0
Public Health			
Maternal & Child Health Database Integration	500,000	0	0
Iowa Prescription Drug Safety Net	75,000	0	0
Public Safety			
DCI Lab - DNA Marker Software	150,000	0	0
Secretary of State			
Voter Registration System	300,000	0	0
Net Appropriations	<u>\$ 194,522,243</u>	<u>\$ 179,361,610</u>	<u>\$ 193,152,364</u>
Reversions	<u>-1,701,218</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 3,187,928</u></u>	<u><u>\$ 7,885,646</u></u>	<u><u>\$ 559,417</u></u>

* These appropriations were previously enacted in prior legislative sessions or are standing appropriations.

Technology Reinvestment Fund

	Final FY 2017	Estimated FY 2018	Gov's Rec FY 2019
Resources			
Beginning Balance	\$ 315,616	\$ 79,455	\$ 19,635
RIIF Appropriation	0	10,000,000	20,800,000
Total Available Resources	<u>\$ 315,616</u>	<u>\$ 10,079,455</u>	<u>\$ 20,819,635</u>
Appropriations			
Office of the Chief Information Officer			
Information Technology Consolidation Projects	\$ 0	\$ 1,000,000	\$ 3,300,000
Department of Education			
ICN Part III & Maintenance & Leases	0	2,727,000	2,727,000
Statewide Education Data Warehouse	236,161	600,000	600,000
IPTV Equipment Replacement	0	260,000	500,000
Department of Homeland Security			
Mass Notification and Emer. Messaging System	0	400,000	400,000
Department of Human Rights			
Criminal Justice Info System Integration (CJIS)	0	1,000,000	1,200,000
Justice Data Warehouse	0	157,980	157,980
Department of Human Services			
Medicaid Technology	0	1,000,000	636,000
Department of Inspections and Appeals			
State Public Defender Online Attorney Billings	0	66,463	88,800
Judicial Branch			
Technology Projects	0	0	7,085,424
Department of Management			
Transparency Project	0	45,000	45,000
Local Government Budget & Property Tax upgrade		600,000	600,000
Electronic Grant Management System	0	50,000	70,000
Department of Natural Resources			
New Online Application	0	0	954,000
Board of Parole			
Technology Project	0	0	50,000
Department of Public Health			
Medical Cannabidiol Registry	0	0	350,000
Equipment - State Medical Examiner	0	1,037,000	0
Department of Public Safety			
Crime Scene Processing Equipment	0	0	125,000
Radio Upgrades	0	1,116,377	860,000
Secretary of State			
Technology Projects (GOV)	0	0	1,050,000
Total Appropriations	<u>\$ 236,161</u>	<u>\$ 10,059,820</u>	<u>\$ 20,799,204</u>
Reversions	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Balance	<u>\$ 79,455</u>	<u>\$ 19,635</u>	<u>\$ 20,431</u>

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2017	Estimated FY 2018	Gov Rec FY 2019
Revenue			
Beginning Account Balance	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	66,000,000	66,000,000	66,000,000
Total Revenues	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>
Appropriations & Expenses			
College Student Aid Comm.			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Economic Development Authority			
High Quality Jobs	15,900,000	15,900,000	15,900,000
STEM Scholarships	1,000,000	1,000,000	1,000,000
Department of Education			
Workforce Training and Econ Dev Funds	15,100,000	15,100,000	15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000	5,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Workbased Learning Intermediary Network	1,500,000	1,500,000	1,500,000
Workforce Prep Outcome Reporting	200,000	200,000	200,000
Department of Corrections			
SE Regional Planning Comm. House Building	0	0	1,000,000
Iowa Workforce Development			
AMOS Training Program	100,000	100,000	100,000
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419
Total Appropriations & Expenses	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>
Reversions	\$ 0	\$ 0	\$ 0
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>